

# **CAMERON COUNTY, TEXAS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**



**FOR THE FISCAL YEAR ENDED**

**SEPTEMBER 30, 2013**

**MARTHA GALARZA, CPA**

**COUNTY AUDITOR**



CAMERON COUNTY, TEXAS  
Comprehensive Annual Financial Report  
For the Fiscal Year Ended September 30, 2013

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**Martha Galarza  
COUNTY AUDITOR**

March 28, 2014

Honorable District Judges of Cameron County and  
Honorable Members of the Cameron County Commissioners' Court

The County Auditor's Office (the "Auditor's Office") is pleased to present the Comprehensive Annual Financial Report ("CAFR") of Cameron County, Texas (the "County") for the fiscal year ended September 30, 2011. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

Responsibility for the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data presented is accurate in all material respects and presents fairly the financial position and results of operations of the County in accordance with generally accepted accounting principles ("GAAP"). All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: Introductory, Financial, Statistical and Compliance.

- The Introductory Section includes this Transmittal Letter, the Certificate of Achievement for Excellence in Financial Reporting, a list of Elected Officials, and the County's Organization Chart.
- The Financial Section includes the Basic Financial Statements, the Combining and Individual Fund Financial Statements and Schedules, and the Auditor's Report on the Financial Statements and Schedules.
- The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis, including supplemental disclosures to comply with Securities Exchange Commission Rule 15c2-12.
- The Compliance Section contains information related to the County's annual single audit, which is required and the provisions of the Single Audit Act of 1984, the Single Audit Act of 1996, and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-profit Organizations*. Included are a Supplementary Schedule of Federal Financial Assistance, the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Governmental Auditing Standards, the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133, and Schedule of Findings and Questioned Costs.

The County is required to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a MD&A. This letter of transmittal is designed to compliment the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of independent auditors.

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally acceptable in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, *"Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments"*, issued in June 1999 and implemented by the County in FY2003. The effect of

implementing all of the above-mentioned accounting standards are discussed in Note 1 to the basic financial statements.

## THE REPORTING ENTITY AND IT SERVICES

The combined financial statements of Cameron County, Texas as a financial reporting entity report all activities, organizations, and functions of Cameron County, both as a primary government and its legally separate component units for which (1) the elected officials of the County are financially accountable and/or (2) exclusion of component units activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with Governmental Accounting Standards Board Statement No. 14 - *The Financial Reporting Entity*. Based on the foregoing criteria, the operations of the following component units have been included in this year's report:

- Cameron County Regional Mobility Authority (C.C.R.M.A.)
- Cameron-Willacy Counties Community Supervision and Corrections Department (C.S.C.D.)
- Cameron County Emergency Services District #1 (E.S.D.)
- Cameron County Health Care Funding District (H.C.H.S.F.D.)

The County, the primary government, and its component units solely or in cooperation with other local governmental entities provide a full range of services that include construction and maintenance of roads and bridges, health and housing services, assistance to indigents, law enforcement and public safety, juvenile and adult justice programs, economic development, recreation and cultural development, and general administration.

## ECONOMIC OVERVIEW AND OUTLOOK

Cameron County, Texas was created in 1848, and is the southernmost county in Texas in the Rio Grande Plains region of South Texas. The County is approximately 906 square miles upland and 371 square miles of water. Mexico is at its southern border, and it is bounded to the east by the Gulf of Mexico. Cameron County has approximately 415,557 inhabitants.<sup>1</sup> It is the eleventh largest county in the State, with its population estimated to grow over three percent a year since the last U.S. Census. Brownsville, the County Seat, serves as the terminus of U.S. Highways 77, 83, and 281 as well as the Missouri and Southern Pacific Railroads. It is the largest city with population estimated to be over 200,000. The County has an average temperature of 72°F and a growing season of 320 days. Humidity averages between 50 and 75%. The climate is subtropical, semi-arid, and greatly influenced by the Gulf of Mexico. Its governmental organization, as graphically displayed on Page 13 consists of forty elected officials, as well as a number of appointed officials and department directors.

Cameron County has long been a gateway for U.S./Mexico business. Commerce, job creation, and construction growth in the County are greatly influenced by trade with Mexico. The County's main highway has been widened from four lanes to six lanes and is scheduled to become a part of Interstate 69. This is one of the few places in the country that offers highway connections to deep water ports, airports providing international air connections, cargo service and railways all with direct connection to international crossings. Cameron County owns and operates three (3) international bridges which, despite increased border violence on the Mexico side, continue to serve as a main corridor for pedestrian, vehicular traffic and commercial traffic.

Property values have not suffered significant damage in comparison to the national market and construction of homes and businesses has experienced continued growth. Taxable values grew 3.86% in comparison to the prior year and new construction in the county has provided \$301,953,653 in new property values, new construction growth was 3.76% more than FY2012. Residential construction represents 53.4% of new properties and commercial construction represents 15.8% of all new construction. New construction would generate

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<sup>1</sup> <http://www.txcip.org/tac/census/profile>

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March 28, 2014

\$1,160,381 at 100% collection. The Housing market in South Texas remains strong as the State of Texas continues to attract residents seeking job opportunities and lower cost of living. Supply and demand of rental housing has continued strong faring much better than surrounding states.

The low-cost of the labor force of Northern Mexico creates an industry of twin manufacturing plants known as "Maquiladoras". The Maquiladora Programs in the state of Tamaulipas has approximately 339 Maquilas and is a source of employment for over 100,000 persons, thus this industry accounts for a large number of Mexico's gross domestic product. The Maquila Industry has given U.S. businesses the ability to remain competitive with other foreign markets offering the same goods for a lesser price. U.S. companies have shifted production to Mexico due to the lower cost of labor<sup>2</sup>. Products are partially assembled in Mexico, then transported to United States where final assembly is completed in the "sister plant".

The Cameron County, Texas economic information is reported nationally as the Brownsville-San Benito-Harlingen Metropolitan Statistical Area (MSA). The following table presents the County's key demographic/economic indicators:

	<u>FY 2013</u>	<u>FY 2012</u>	<u>Percent Change</u>
Population <sup>3</sup> (Dec. 12 vs. Dec. 11)	415,557	414,123	0.35%
Civilian Labor Force (Oct '13 vs Dec '12)	163,469	156,103	4.72%
Total Employment (Oct '13 vs Dec '12)	147,494	140,054	5.31%
Total Unemployment (Oct. '13 vs Dec. '12)	15,975	16,049	( 0.46%)
Percent Unemployment <sup>4</sup> Oct '13 vs Dec '12)	9.8%	10.3%	( 5.10%)
Non Farm Employment (Oct '13 vs Dec '12)	134,100	125,600	6.77%
Manufacturing Employment (Oct '13 vs Dec '12)	5,900	5,400	9.26%
Bank Deposits (county) in millions	\$ 4.11	\$ 4.16	(1.22%)
Taxable Property Valuation <sup>5</sup> in millions	\$ 5.402	\$ 14.934	3.13%
Taxable Valuation Per Capita	\$ 37,064	\$ 36,062	2.78%
Port of Brownsville Cargo tonnage (metric tons) <sup>6</sup>			
Waterborne	5,536,690	5,370,065	3.10%
Non-Waterborne	1,554,898	1,160,106	34.03%
Southbound Border Crossings* (FY'13 vs. FY12)			
Autos & Other	2,905,021	2,975,794	( 2.38%)
Commercial Trucks	209,908	216,861	( 3.21%)
Pedestrians	<u>1,674,027</u>	<u>1,641,052</u>	<u>2.01%</u>
Total	4,788,956	4,833,707	( .93%)
Airline Boardings: (FY Sept. 2013)			
Harlingen	302,573	250,669	20.71%
Brownsville	<u>89,237</u>	<u>69,026</u>	<u>29.28 %</u>
Total	391,810	319,695	22.56%
Per Capita Income (2012)			
	<u>Brownsville MSA<sup>7</sup></u>	<u>Texas</u>	<u>U.S.</u>
	\$23,909	\$42,638	\$43,735

<sup>2</sup> Twin Plant News, January 2010.

<sup>3</sup> Texas Workforce Commission, Dec.12.

<sup>4</sup> Texas Workforce Commission,

<sup>5</sup> Cameron County Appraisal District 7/19/13

<sup>6</sup> Brownsville Navigation District 3-21-2013 "Monthly Cargo Statistics for Dec. 2012 (12 month-period)"

<sup>7</sup> [http://www.bea.gov/newsreleases/regional/mpi/mpi\\_newsrelease.htm](http://www.bea.gov/newsreleases/regional/mpi/mpi_newsrelease.htm), U.S. Bureau of Economic Analysis, Prepared by Empire State Development, State Data Center, Mar 2013

<http://www.txcip.org/tac/census/profile.php?FIPS=48061>, The Texas Association of Counties, "County Information Project." (512) 478-8753

In addition to manufacturing and its related transportation trade, tourism is a strong component of the local economy. Eco-tourism has become a major economic force in this region. Bird watching is a very popular activity here for many visitors to the County. The Rio Grande Valley (RGV) is recognized as one of the top birding destinations in the United States. The RGV Birding Festival, based in Harlingen, is held annually and has become one of the largest and most informative birding festivals in the country. Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. Many of the winter Texans who visited here have now become permanent, year-round residents. During Spring Break, it is estimated that over 140,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

Senate Bill 24 (SB24), which was passed by the Texas Legislature in May 2013, created a new Valley-spanning university comprised of the University of Texas at Brownsville, the University of Texas – Pan American and the UT Health Science Center San Antonio Regional Academic Health Center in Harlingen. This new university was named "The University of Texas Rio Grande Valley" (UTRGV) reflecting the pride, place and history of the South Texas region. UTRGV will provide the population of the RGV with access to unparalleled educational and healthcare opportunities and is a beacon of light for this region. This development is a major academic and economic asset to all of Texas. Its mission is one of global excellence and the goal is to transform the Rio Grande Valley into a hub for research and world class education and healthcare. SB24, by creating a new university and medical school in South Texas through the merger of University of Texas-Pan American and University of Texas-Brownsville, authorizes this new university to tap into the multibillion-dollar "Permanent University Fund, (PUF) which is comprised of oil and gas revenue, for construction costs and to equip the facilities. PUF is a public endowment that provides financial support to institutions in the University of Texas and Texas A&M University systems. Principal of this fund includes all proceeds from oil, gas, sulfur, and water royalties, gains on investments, rentals on mineral leases and amounts received from sale of university lands. This new medical school will enable future doctors of the Valley to remain in the region increasing availability of medical care to an area that has one of the largest pockets of uninsured in the country. Construction completion is anticipated by 2015 with the first enrollment to be in 2016.

Space Exploration Technologies (Space X) a private space exploration company, is considering Cameron County as a possible site of a rocket launch pad and command center to be located east of Brownsville near Boca Chica Beach on the eastern end of Texas Highway 4, about 3 miles north of the Mexican border and 5 miles south of Port Isabel and South Padre Island. Space X proposes to build a vertical launch area and a control center to support up to 12 commercial launches per year; the launch site is expected to be selected during FY2013. The Texas legislature has approved legislative changes and incentives in support of SpaceX enhancing the attractiveness of the Texas site in Cameron County. Space X has secured a \$15 million commitment from the state of Texas for infrastructure development. Federal Aviation Administration is in the review process of the environmental impact statement study and in the draft report found "no impacts would occur," did provide a summary of potential environmental impact from the proposed action by SpaceX. FAA is expected to issue the Environmental Impact Statement sometime in April. SpaceX continues to purchase property in Cameron County in anticipation of Cameron County being selected as the site location. Selection of Cameron County as a launching site would be an economic boon to the county as it would bring hundreds of jobs to the Lower Rio Grande Valley. SpaceX currently has \$3 billion in launch contracts. The site selection of Cameron County would bring approximately 600 direct jobs, 400 indirect and induced jobs and an annual economic impact of \$70 million plus. For every launch there is projected approximately 7,000 to 10,000 visitors annually.

History was made in South Texas with the arrival of Interstate 69 (I69) in July 2013. The designation of 67 new interstate miles in South Texas signals the economic growth, mobility and international trade in our booming South Texas region. The Texas Department of Transportation officially designated 67 miles of regional roadways as part of the new Interstate 69. US77 through Cameron and Willacy counties were designated I-69E and 13 miles of US281 in Pharr and Edinburg were designated I-69C. Through development on existing roadways, I69 will eventually become part of a 1,600 mile long highway stretching from Michigan to Texas. Rio

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Grande Valley has continued to grow through the last three decades and this designation is an additional step toward safely mobilizing the growing population and nurturing the economic prosperity of this South Texas region for international trade. With more than 1 million residents living in South Texas and expanding every day, this I-69 corridor will accommodate the region's growing population.

Mexico has completed construction of the Mazatlan-Matamoros corridor , a 1,242 kilometer project, which provides a direct links between Mexico's western growing regions and South Texas. This superhighway connects Mexico's Pacific coast to the Gulf Coast region and is part of a comprehensive national infrastructure plan in Mexico. It serves to accelerate Mexican produce trucks entering the United States for quicker access to East Coast markets. Usage of this highway saves about six hours travel time for Mexican trucks. This highway has spurred construction of an overhead highway just south of Brownsville on the Mexican side giving commercial traffic a route that avoids traffic jams in the center our Brownsville's sister city, Matamoros, Mexico. On the U.S. side, completion of I-69 to the Valley will provide the necessary infrastructure necessary for commercial traffic.

SH550 Connector Project is on schedule and completion date is September 2014. This is a tolled road, the first in Cameron County, and when complete, will be a 10 mile long road with four lanes – two in each direction – with direct connectors to I-69. The direct connector to I-69 is 55% complete and is a \$43.9 million project with a mix of state, local and federal funding. Once complete this tolled road is expected to be a boost to the economy as it will facilitate an industrial corridor along the route to the Port of Brownsville, a direct connection to deep sea transport. The Port of Brownsville has recently completed a new entrance to the Port at the intersection of SH550 and SH48. This entrance is the primary vehicular gateway to the Port of Brownsville and is a direct connector for commercial traffic to and from the Port to I-69. The Port of Brownsville is a leading in-transit port and major importer of steel in the United States.

### **MAJOR INITIATIVES & SIGNIFICANT EVENTS**

The County continues to employ sound fiscal management over the public resources provided. Invested funds were fully collateralized in compliance with Texas Local Government Code 2256. Based upon this continued sound fiscal management and other underlying financial conditions, the County's debt issues have a strong financial rating. The county's tax supported debt ratings have been affirmed as "A1" by Moody's, "A+" by S&P, and AA- by Fitch.

Cameron County has issued Certificates of Obligation Series 2014, \$16,350,000 in March 2014 for the purpose of providing funding for the design, planning, acquisition, construction, equipping, expansion, repair, renovation and/or rehabilitation of public property in the County. Funded projects as listed on the issuance are 1) improvements to the Dancy Courthouse including roofing, windows, and terra cotta; 2) improvements and courtrooms at the Carrizalez Rucker Detention Center; 3) improvements to the judicial courthouse including elevators; improvement and rehabilitation of the Sheriff Building, and the BISD building; 4) improvements to the existing or construction of a new County Animal Shelter; 5) replacement of Old County Jail cell doors; and 6) improvements to the San Benito County annex including roofing and improvements of County roads.

Concurrently, Cameron County has issued Cameron County, Revenue and Tax Bonds, Series 2014 (State Highway 550 Project), \$5,000,000 in March 2014 for Cameron County Regional Mobility Authority (CCRMA), a component unit of Cameron County. Cameron County has entered into an agreement "550 Agreement" with CCRMA in which CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, Pass-Through Payments, and a subordinated pledge of Vehicle Fee Revenues for the payment of the Bonds. These Bonds are issued as Completion Obligations for the purpose of the payment of costs to be incurred in connection with the final design, planning, construction and equipping of the SH550 Direct Connector Transportation Project. This project will be designed, constructed, operated, and maintained by the CCRMA. These Bonds are parity obligations with the County's \$40,000,000 outstanding (Revenue and Tax Bonds, Series 2012 (State Highway 550 Project)) (the "2012 Bonds").

Cameron County reports CCRMA as a component unit. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) to provide funding for this CCRMA "State Highway 550 Project." This "Project" is the construction of the SH550 Direct Connector Ramps and associated roadway from U.S.77/83 at SH550 to 2,800 feet east of Old Alice Road. This "Project" will include a westbound direct connector ramp from SH50 to northbound U.S.77/83 and a southbound direct connector ramp from U.S. 77/83 to eastbound SH550. CCRMA will be the owner of the "Project" and will be responsible for the maintenance of the "Project." CCRMA, per the "550 Agreement", is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the county will pay on the Bonds. Completion date for this project is 2014. The County will charge CCRMA an administrative fee for the facilitation and administration of the "Project" funding.

The County has a number of capital projects either in the planning phase, land acquisition phase, or construction phase. They are as follows:

- Cameron County issued Certificates of Obligation Series 2011, \$23,570,000 for a number of county-wide capital improvement projects. Projects to be undertaken are road construction projects for Primera Road, US 77 Parallel Corridor, San Jose Ranch Road, Old Alice Road, Vermillion Road; Odyssey Judicial Software System completion; Judicial and Dancy Courthouse improvements; Jail Detention Facilities and Sheriff's Office improvements; International Bridge construction and repairs; community social centers building and improvements; and Los Fresnos Annex buildings. Project status are as follow:
  - Construction of road improvements \$10,000,000: to Primera Road, San Jose Ranch Road and Vermillion Road. Presently county funding progress is complete on Primera Road and the other road projects are ongoing.
  - \$2,000,000 for Judicial Software project completion which is now in Phase III which is now complete.
  - \$7,070,000 for county annex buildings, property acquisition, renovations of public property which are approximately 60% complete.
  - International Toll Bridge improvements \$4,500,000: completion of Veteran's Bridge expansion on the U.S. is complete and is pending completion by the Mexican government for the southernmost portion.
- SH 32East Loop Road in Brownsville will improve access for international commercial traffic between the Port of Brownsville and Veterans Bridge at Los Tomates. It will enhance connectivity to US 77/83/169 E and reduce the short term need for an additional international bridge crossing, eliminate hazardous and overweight commercial traffic from six public schools, improve air quality and quality of life for residents, relieve congestion, improve safety and provide greater access to Port Isabel and South Padre Island. serve as a connector from Gateway Bridge to the Southmost area in Brownsville. This road also serves as an excellent connector to Gateway Bridge and Veterans International Bridge. This project is a collaborative effort between Texas Department of Transportation, the City of Brownsville, Port of Brownsville, Cameron County and the Cameron County Regional Mobility Authority are working on expanding East Loop from Veterans International Bridge to the Port of Brownsville. Environmental clearance is expected within the next twelve months. This new corridor will also serve as the overweight corridor connecting the Veterans International Bridge to the Port of Brownsville and will connect with SH550 for direct access to U.S.77/83/169-E.
- Flor de Mayo is the project name for the County's future international toll bridge to be located in west Brownsville at the southern most section of FM 3248. The engineering phase will most likely to commence within the next four to six years. Land acquisition for this project has been completed. The County has entered into a proposal to have a feasibility study done for the Flor de Mayo International Bridge. Cameron County has acquired the necessary right of way for the General Services Administration as well.
- Various park improvements and additions to be paid from the proceeds of the \$8,000,000 Series 2008 bond issue are complete with the exception of the El Ranchito Park which is ongoing.



- Cameron County issued Certificates of Obligation for \$16,075,000 in November 2008 to fund various capital improvements as noted:
  - International Toll Bridge expansion/improvements projected at \$9,100,000 – this project is now complete for the Veteran's Bridge. The ongoing project pending completion is the canopy improvements for the Gateway Bridge which are scheduled to be completed in 2014.

### **PROGRAM INITIATIVES**

- In 2004 the county created a Regional Mobility Authority to improve the county's access to state highway construction funds. A Regional Mobility Authority (RMA) is a political subdivision formed by one or more counties to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. Projects may be tolled or non-tolled. The authority allows the county to create toll roads, or develop other funding mechanisms to accelerate the development and construction of major transportation projects that could potentially take years for the Texas Department of Transportation to finance and build. The authority has the ability to generate revenue for additional transportation projects, provide local government more control in transportation planning, help build transportation projects sooner, reduce congestion relief faster and improve mobility and increase safety for motorists. Utilizing TxDOT toll equity grant funding, the authority continues to develop the Second Access to South Padre Island as well as the West Parkway project in Brownsville. In addition, utilizing a \$36.4 million obligation of funds from the American Recovery and Reinvestment Act, the authority has completed construction of the SH550 (Port Spur) toll road facility. SH550 Project Phase 1 has been completed, Phase 2 in 2013, and Phase 3 in 2014. CCRMA is additionally working on SH32 (East Loop), FM803 realignment; FM509, I-69/US 77 transportation and the Outer Parkway.
- West Rail Project - Cameron County, the City of Brownsville, TxDOT, U.S. TxDOT and the Union Pacific railroad combined their resources to relocate an existing railroad line currently traversing the downtown area of Brownsville and Matamoros to a more rural location west of both cities. This also involves the relocation and construction of a new rail bridge. The relocation of this rail is expected to eliminate 17 rail crossings at major thoroughfares. The goal of this project was to enhance the auto-train safety, alleviate traffic congestion in Brownsville, and improve the ability of Union Pacific to cross a greater number of railcars into Mexico without any problems. This 8-mile rail line connects a rural part of Cameron County and Tamaulipas state of Mexico. The cost of the project on the United States side is projected to cost \$33.0 million, and approximately \$40.0 million on the Mexican side. Groundbreaking was held on December 17, 2010 and construction is complete. The center span crossing the international boundary was installed on September 2012. This will be the first International Rail Bridge built between the United States and Mexico in over 100 years. This project is now complete.
- Cameron County received \$10.8 million of funding from TDRA to facilitate relief, recovery, restoration and economic revitalization in areas affected by Hurricane Dolly/Ike. Projects were funded through Cameron County as the Grantee to oversee all of these recovery projects. This project is complete and Cameron County is now working on Round #2 funding that provides \$7.6 million in disaster recovery projects for South Texas.
- Texas Department of Housing and Community Affairs (TDHCA) funded \$3.09 million to address disaster relief, long-term recovery and housing restoration in areas declared federal disaster areas in 2008 due to Hurricane Dolly damages. Cameron County is the Grantee and program implementation is coordinated through the Community Development Corporation of Brownsville and Harlingen Community Development Corporation. As FY12, this project is 100% complete. Subsequently, the County was asked to administer one additional

home reconstruction using surplus funds and therefore the grant been extended to accomplish this goal. This final project will completely close in FY14.

## **FINANCIAL INFORMATION**

### **Accounting System, Internal Controls, and Budgetary Control**

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the costs of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

Budgetary control is exercised over the operating departments of the County. After adoption of the budget by the Commissioners' Court, the County Auditor is responsible for ensuring expenditures are made in compliance with the budgeted appropriations. The level of budgetary control is at the line item level within the Organization (department) within the individual funds. Commissioners' Court may transfer available funds between various line items and between various organizational classifications; however, neither transfer may increase the total appropriation of a fund. Commissioners' Court may adopt supplemental budgets for the limited purposes of spending grant or aid money or for capital projects through the issuance of bonds. Purchase orders and contracts are not valid until the County Auditor certifies the availability of funds for payment of the obligation. Encumbrance accounting is utilized where purchase orders, contracts, or other commitments are recorded in order to reserve a portion of the appropriation for these commitments. Outstanding encumbrances at fiscal year end are not recorded as expenditures or liabilities of the fund. Encumbrances are reserved in the fund balance at fiscal year end.

The combined revenues of Cameron County and its component units, is \$186,680,284. Revenues are generated from the levy of property tax, investment earnings, intergovernmental transfers, grants and programs, charges for services rendered, internal service charges, and from business-type activities. The County and its related entities expended \$185,375,674 in providing for operations. Transfers between the funds and business-type activities totaled \$6,628,543. There were no Capital borrowing proceeds provided from non-operating resources, however gain on sale of assets of \$279,360. General Debt Service payments total \$7,359,485 and Capital Construction Outlay expenditures were \$3,936,153. The combined fund balance for government-type funds and net assets for business-type funds and the related entities total \$96,273,919, an increase of \$8,243,839 over the previous year-end due to component unit inclusion of CCRMA and increases in governmental funds fund balance.

The 2001 Texas Legislature, under H.B. 2869 approved by the 2001 Legislature, created the Texas County Financial Data Advisory Committee (FDAC), which was asked to "develop and recommend . . . a voluntary uniform chart of accounts for counties." The goal of this reporting is to present county financial information in a manner that allows each county's information to be compared to other counties across the state. The following table is presented in a format that represents the Uniform Chart of Accounts for Texas Counties adopted by the Texas County Financial Data Advisory Committee:

Hon. District Judges  
Hon. Members of the Commissioners' Court  
March 28, 2014

**Fiscal Year 2013**  
**CAMERON COUNTY, TEXAS\***  
A Summary Report of Cameron County,  
and the Cameron County Regional Mobility Authority, the Cameron-Willacy Counties Community  
Supervision and Corrections Department, Cameron County Health Care Funding District and the Cameron  
County Emergency Services Districts, Discretely Presented Component Units

	<u>Amount</u>	<u>% Budget</u>	<u>Per Capita</u>	<u>% Assessed Val.</u>
<b>Revenues</b>				
Property Taxes, ad valorem	\$64,121,442	34.46%	\$154.30	0.43%
Licenses and Permits	3,972,088	2.13%	9.56	0.03%
Fees, Fines and Forfeitures	5,594,573	3.01%	13.46	0.04%
Charges for Current Services	53,445,407	28.73%	128.61	0.36%
Intergovernmental	37,419,704	20.11%	90.05	0.25%
Misc.	12,402,919	6.67%	29.85	0.08%
Insurance Premiums – Employee Health	9,097,440	4.89%	21.89	0.06%
Total Revenues	<u>\$186,053,573</u>	<u>100.00%</u>	<u>\$447.72</u>	<u>1.25%</u>
<b>Expenditures</b>				
General Government	\$26,573,699	16.22%	\$63.95	0.18%
Justice System	16,330,373	9.97%	39.30	0.11%
Public Safety	19,315,960	11.79%	46.48	0.13%
Corrections and Rehabilitation	38,282,844	23.36%	92.12	0.26%
Health and Human Services	33,378,009	20.37%	80.32	0.22%
Infrastructure & Environment Services	22,842,574	13.94%	54.97	0.15%
Community & Economic Development	7,135,249	4.35%	17.17	0.05%
Total Expenses	<u>163,858,708</u>	<u>100.00%</u>	<u>394.31</u>	<u>1.10%</u>
Net Revenues Over (Under) Expenditures	22,194,865			
<b>Other Financial Transactions:</b>				
Capital Borrowing Proceeds net	-			
Debt Service Payments	( 8,806,338)			
Gain on Sale of Assets	279,360			
Capital Outlay	<u>( 7,572,027)</u>			
Total Sources over (under) Uses	<u>\$ 6,095,860</u>			

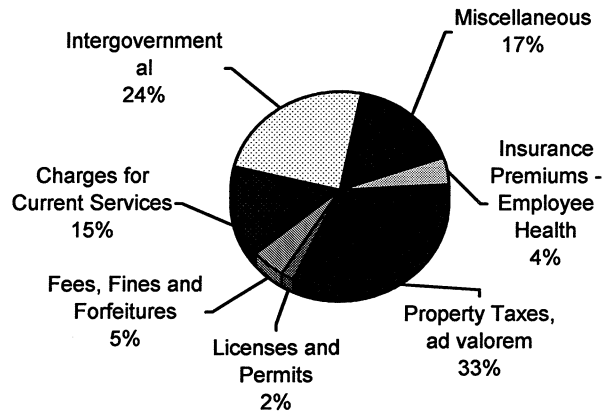
Total Population	414,123
Taxable Assessed Value	\$14,933,614,061
Property Tax Rate**	0.384291
Upland Area (Square Miles)	906

\* Cameron County Government and Discretely Presented Component Units

\*\* Property Tax Rate levied on a per \$100 valuation for Fiscal Year 2012

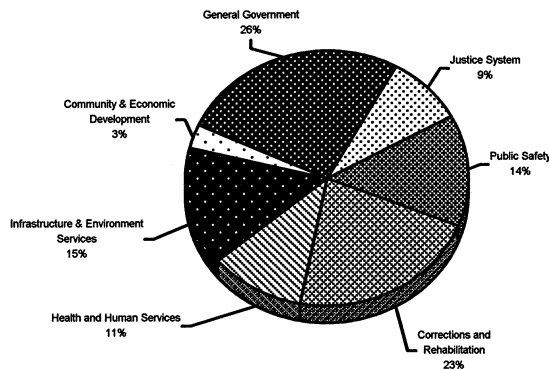
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

### County Revenues & Sources - 2013



County revenues are fairly balanced with no one source providing over half of the government's funding. The County is also recipient of a number Special Revenue Programs such as Women, Infants & Children, health block grants, community development grants, wastewater and paving projects, as well as many law enforcement programs that address the special concerns that our proximity to the United States border presents. Also because of our proximity to Mexico and to the Gulf of Mexico, the County receives a large share of charges for service relating to the south-bound crossings through the County's International Toll Bridges and vacationers visiting the County's parks located on South Padre Island.

### County Expenses - 2013



The County Park System and the International Toll Bridge System are both operated as business activities. The Park System is reported in the Community & Economic category and the Toll Bridge System is included in the Infrastructure & Environment category. To obtain the type of services that fall within each category, please visit the State of Texas Comptroller's website at "<http://www.window.state.tx.us/lga/chart/foreword.html>."

### OPERATING FUND BALANCE RESERVES / WORKING CAPITAL TARGET

The County's reserve target is sufficient funds available for 60 days of normal operations. Under the continued diligence of commissioner's court, General Fund has exceeded the 60 days reserve in FY2013 by 20 days. The table below reflects the fund balances for the County's primary activities:

Fund Balance <sup>(1)</sup>	Reserve Days of Operation <sup>(3)</sup>					
	FYE 13	FYE 12	FYE 11	FYE 13	FYE 12	FYE 11
General Fund	\$16,028,631	\$11,662,328	\$ 6,551,829	80	57	33
Road & Bridge Fund	\$ 5,621,965	\$ 3,730,031	\$ 3,969,972	212	110	116
Working Capital <sup>(2)</sup>						
Internat'l Toll Bridge System	\$4,494,018	\$ 1,979,031	\$ 2,297,882	221	94	116
County Park System	\$ 4,132,159	\$ 2,903,273	\$ 2,212,042	218	164	135

Notes:

1. Fund balance reflects the fund's Reserved and Unreserved Fund Balance.
2. Working Capital is the Unrestricted Current Assets minus the Unrestricted Current Liabilities.
3. Assumes a 24 hour/ 7 Days a week operation such as exists in the County Park system, the International Toll Bridges, the County Sheriff's Department and the County Jail. *(Operating expenses including depreciation, interest expense and current debt maturities)*

### INVESTMENT POLICY

The County's investment policy goal is to provide for an effective cash management program to include accurate cash projections, expeditious collection of revenue, control of disbursements, cost-effective banking relations and a short-term borrowing program, when needed. The "prudent person" concept is utilized in managing the portfolio for the County. The objectives of the County's investment programs are as follows:

- Safety: Protection of the principal is a foremost objective.
- Liquidity: Investment decisions are based upon meeting the cash requirements of the County.
- Low Risk: Investment decisions should not place unreasonable investment risk on the County in order to enhance investment income.
- Diversification: Through the control of maturities and types of investment, the portfolio is diversified thus lessening the overall risk of the portfolio.

#### Distribution of County Investible Funds:

Demand and Time Deposit Accounts	99.9%
Investment Pools	>0.1%

During Fiscal Year 2003, the Commissioners' Court amended its investment policy to include Stand-by Letters of Credit as sufficient credit-worthiness to serve as collateral for depository balances. Previously, the Commissioners' Court restricted collateral to instruments backed by the full faith and credit of the United States Government. September 30, 2012 total funds of the County \$80,783,783<sup>8</sup> were with the County's depository of record. While these investments were not diversified, they were collateralized at 107.5 with a stand-by letter of credit with the Federal National Mortgage Association, Government National Mortgage Association and Federal Home Loan Mortgage Corporation.

<sup>8</sup> Compass Bank-Texas, "Monthly Depository Securities Pledged Report," 10/3/2012 (Cameron County)

## **RISK MANAGEMENT**

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County Auditor's Office and the Human Resources Departments provide assistance to the Commissioners' Court in assessing the County's exposure to risk and helping them obtain coverage against that risk.

The County minimizes its risk relating to worker's compensation claims by participating in a risk pool for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). Claims and actuarial services are provided by TAC. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The County is also a member of the TAC risk pool for automobile and general liability. As a member of the pool, the County incurs a liability only if the pool's operations become insolvent. The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of rents. The County purchases flood insurance through N.F.I.P. The County also insures the international toll bridge structures and revenues to cover the risk of interruption of service. Cameron County has a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance. The County contracts with a Third Party Administrator (TPA) to administer the payment claims and implement a claims management program.

## **INDEPENDENT AUDIT**

In accordance with state statutes, an annual audit for the fiscal year was conducted on the financial records of the County, the Cameron County Regional Mobility Authority (CCRMA), the Community Supervision and Corrections Department (CSCD), and the Cameron County Emergency Services District (ESD). Being a recipient of federal and state financial assistance, the county is required to have a Single Audit. The audits of the County, the CCRMA, the C.S.C.D. and the E.S.D. were conducted by Long Chilton, LLP. Opinions rendered by Long Chilton, LLP are included in the appropriate reports.

## **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cameron County for its comprehensive annual financial report for the year ended September 30, 2012. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government finance reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet to the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Hon. District Judges  
Hon. Members of the Commissioners' Court  
March 28, 2014

The timeliness of this report could not have been achieved without the dedicated efforts of the County Auditor's staff, and the professional services provided by our independent auditors, Long Chilton, LLP. We also wish to express our thanks to the Commissioners' Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner.



Martha Galarza  
County Auditor







Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

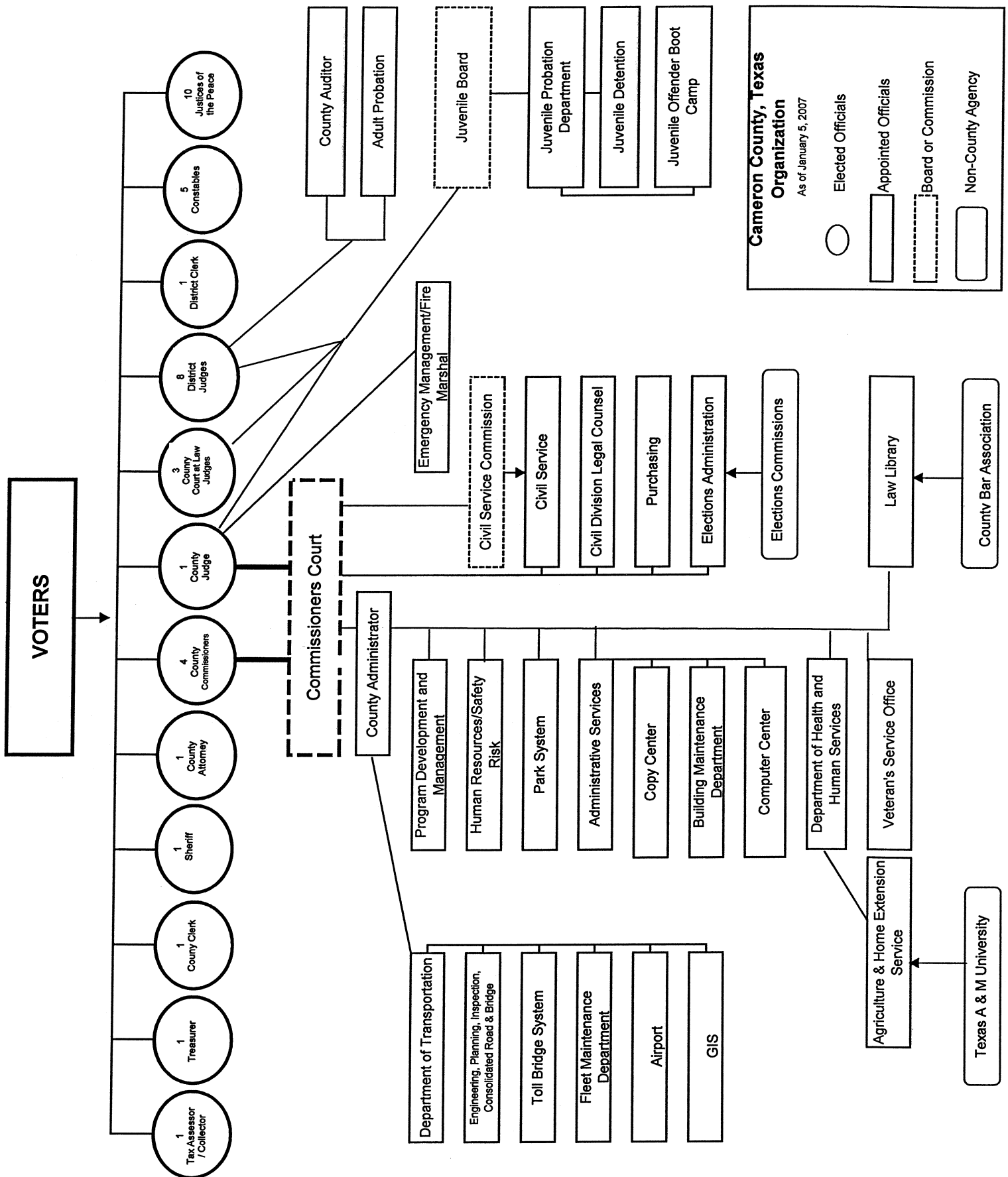
**Cameron County  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2012**



Executive Director/CEO



**Cameron County, Texas  
Organization**  
As of January 5, 2007

☐ Elected Officials  
☐ Appointed Officials  
☐ Board or Commission  
☐ Non-County Agency

CAMERON COUNTY, TEXAS  
ELECTED OFFICIALS  
SEPTEMBER 30, 2013

Carlos H. Cascos	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Ernie L. Hernandez, Jr.	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Dan A. Sanchez	Commissioner, Precinct 4
Arturo Nelson	Judge, 138th Judicial District
Benjamin Euresti, Jr.	Judge, 107th Judicial District
Oscar J. Garcia (Appointed)	Judge, 357th Judicial District
Janet Leal	Judge, 103rd Judicial District
Migdalia Lopez	Judge, 197th Judicial District
Elia Cornejo-Lopez	Judge, 404th Judicial District
David Sanchez	Judge, 444th Judicial District
Jose Rolando Olvera, Jr.	Judge, 445th Judicial District
Arturo McDonald	Judge, County Court at Law #1
Laura Betancourt	Judge, County Court at Law #2
David Gonzales	Judge, County Court at Law #3
Benito Ochoa	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Erin H. Garcia	Justice of the Peace, Precinct 2-2
Vacant	Justice of the Peace, Precinct 2-3
Manuel Flores	Justice of the Peace, Precinct 3-1
David Garza	Justice of the Peace, Precinct 3-2
Juan Mendoza	Justice of the Peace, Precinct 4
Sallie Gonzalez	Justice of the Peace, Precinct 5-1
Eloy Cano	Justice of the Peace, Precinct 5-2
Mike Trejo	Justice of the Peace, Precinct 5-3
Pete Delgadillo	Constable, Precinct 1
Abel Gomez	Constable, Precinct 2
Jose Cavazos	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Cesar Diaz	Constable, Precinct 5
Luis Saenz	County Attorney
Joe G. Rivera	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Aurora De La Garza	District Clerk
Omar Lucio	County Sheriff



## **FINANCIAL SECTION**



## **INDEPENDENT AUDITOR'S REPORT**

The Honorable County Judge  
and Commissioners' Court  
Cameron County, Texas

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2013, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Emphasis of Matter*

As described in Note 1 to the financial statements, in 2013, Cameron County adopted new accounting guidance, GASB statement No's 62, 63 and 65. These include *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and Items Previously Reported as Assets and Liabilities*. As a result of the implementation of Statement 65, the County reported a change in accounting principle to report the effect of no longer deferring and amortizing bond issuance costs. Our opinions are not modified with respect to this matter.

### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 25 through 36 and 98 through 100 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual non-major fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State of Texas Single Audit Circular* and is also not a required part of the financial statements.

The combining and individual non-major fund financial statements, capital assets used in the operations of governmental funds, the schedule of expenditures of federal and state awards, and budget to actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The combining and individual nonmajor fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds, and the schedule of expenditures of federal and state awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the budget to actual schedules, capital assets used in the operations of



governmental funds, and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them

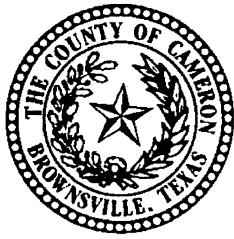
**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Long Chilton LLP". The script is cursive and fluid.

**LONG CHILTON, LLP**  
*Certified Public Accountants*

Brownsville, Texas  
March 28, 2014



# CAMERON COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2013. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

### FINANCIAL HIGHLIGHTS

The assets of the County's Governmental activities exceeded liabilities at the close of the FY2013 and FY2012 by \$198,530,979 and \$204,970,479 (*net position*), respectfully. Of this amount, \$23,341,683 is restricted for specific purposes; the largest restriction is 72%, \$16,805,874 for operating reserve and construction. As required by GASB 34, net position also reflects \$175,789,949 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net assets are \$(600,653).

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$51,914,765 of which \$14,080,281 or 27.1% represent unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; emergency reserves and committed funds for indigent defense; Special Revenue are restricted by external funding obligations; 2011 Certificates of Obligation for capital improvements; in the Road and Bridge fund for road improvements throughout the County; and debt service.

The general fund unassigned fund balance of \$14,080,281 equals 19.4% of total general fund expenditures. The County's budgetary fund balance target is 16% and as fiscal year ended September 30, 2013, this goal as adopted by the governing body has been met.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

**The Government-wide financial statements.** *The government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payable and receivables.

The *statement of net position* presents information on all the County's assets and liabilities, with the difference between the two reported as *total net position*. Increases or decreases in net position contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year using full accrual basis of accounting. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general government, public safety, highways and street, public welfare, health, judicial, and libraries.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated from specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains forty-nine individual governmental funds (excluding fiduciary funds), forty three special revenue funds, three capital project funds, two debt service funds and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, the Road and Bridge Fund and the Limited Tax Revenue Bond Fund which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for all Special Revenue Funds. A budgetary comparison schedule (original versus final) has been provided for the General Fund and Road and Bridge Fund to demonstrate compliance with budget.

**Proprietary fund.** *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a component of proprietary funds) is used to report activities that provide supplies and services for other programs and activities-such as the County's self-insurance program and employee benefits trust. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

**Fiduciary funds.** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major

special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's total assets of \$295,124,639 the largest components are: 1) cash and investments of \$47,429,362 or 16.1%, 2) receivables which largely represent the deferred taxes for FY 2013 of \$7,673,397 or 2.6%, accounts/trade receivables of \$8,430,179 or 2.9%, internal balances and due from other governments of \$7,463,361 or 2.5% and 3) capital assets net of accumulated depreciation of \$220,661,699 or 74.7%. Deferred outflows of resources of \$1,114,243 are deferred charges on refunding. The receivables are offset by deferred revenue since the FY2013 tax revenue is not recognized until FY 2014 even though the levy takes place in FY2013. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$97,707,903, \$19,315,926, are current liabilities; however, the current liabilities for compensated absences (\$745,487) are not anticipated to result in the draw-down of emergency reserves. OPEB liability of \$21,975,224 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis.

The County's assets exceeded liabilities by \$198,530,979 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2013 and 2012 are summarized as follows:

	Governmental Activities		
	FY2013	FY2012	Increase Decrease
Current and other assets	\$ 74,462,940	\$ 75,948,817	\$ ( 1,485,877)
Capital Assets (net of depreciation)	220,661,699	229,194,325	( 8,532,626)
Total Assets	295,124,639	305,143,142	(10,018,503)
Deferred outflows of resources	1,114,243	-	1,114,243
Current and other liabilities	19,315,926	21,464,671	( 2,148,745)
Long-term liabilities	78,391,977	78,707,992	( 316,015)
Total Liabilities	97,707,903	100,172,663	( 2,464,760)
Net position:			
Net investment in capital assets	175,789,949	184,766,821	( 8,976,872)
Restricted	23,341,683	23,656,726	( 315,043)
Unrestricted	( 600,653)	(3,453,068)	2,852,415
Total net position	\$198,530,979	204,970,479	\$ (6,439,500)
	Business-Type Activities		
	FY2013	FY2012	Decrease
Current and other assets	\$ 26,320,355	25,691,747	\$ 628,608
Capital Assets (net of depreciation)	40,070,630	39,039,681	1,030,949
Total Assets	66,390,985	64,731,428	1,659,557
Current and other liabilities	6,159,064	5,306,810	852,254
Long-term liabilities	27,062,509	28,498,096	(1,435,587)
Total Liabilities	33,221,573	33,804,906	( 583,333)
Net position:			
Net investment in capital assets	21,327,261	21,753,249	( 425,988)
Restricted	13,375,898	17,514,602	(4,138,704)
Unrestricted	(1,533,747)	(8,341,329)	6,807,582
Total net position	\$ 33,169,412	30,926,522	\$ 2,242,890

About 12% or \$23,341,683 of the County's net position represents *restricted net position* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and operating reserve and construction. The most significant portion, \$175,789,949 of the County's net position reflects its *net investment in capital assets* (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's net position by \$ (5,317,698). The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference in the issuance of long term debt and the repayment of these debts in the amount of \$4,528,774 .
- An increase in net assets due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of (\$983,633).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of (\$8,532,626).
- A decrease in net assets due to annual OPEB of UAAL of (2,954,499).
- Revenue collected after year end not available for current period's expenditures (\$37,854).

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 34 further details the increase in net assets. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Position - Governmental Activities			
	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 31,843,084	\$ 29,244,355	\$ 2,598,729
Operating grants and contributions	18,649,736	26,198,191	( 7,548,455)
Capital grants and contributions	5,895,886	9,459,809	( 3,563,923)
General revenues:			
Property taxes	61,224,484	59,503,829	1,720,655
Miscellaneous	7,335,998	9,801,140	( 2,465,142)
Gain on sale of capital assets	259,510	408,289	( 148,779)
Unrestricted investments earnings	263,441	256,774	6,667
Total revenues	<u>\$125,472,139</u>	<u>\$ 134,872,387</u>	<u>\$ ( 9,400,248)</u>
Expenses:			
General government	\$ 29,319,630	28,465,544	\$ 854,086
Law Enforcement and Public Safety	67,268,329	68,731,281	(1,462,952)
Highways and streets	20,155,120	19,948,347	206,773
Health	10,473,536	9,788,583	684,953
Welfare	7,406,760	9,949,777	(2,543,017)
Interest on long-term debt	2,795,005	2,778,548	16,457
Total expenses	<u>\$137,418,380</u>	<u>\$ 139,662,080</u>	<u>\$ ( 2,243,700)</u>
Increase (decrease) in net position before transfer	(11,946,241)	( 4,789,693)	(7,156,548)
Transfers	6,628,543	6,809,647	(181,104)
Increase (decrease) in net assets	(5,317,698)	2,019,954	(7,337,652)
Net assets – beginning	<u>204,970,479</u>	<u>202,529,094</u>	<u>2,441,385</u>
Prior Period Adjustment	(1,121,802)	421,431	( 700,371)
Net position – ending	<u>\$ 198,530,979</u>	<u>\$ 204,970,479</u>	<u>\$ ( 6,439,500)</u>

Key elements of the analysis of government-wide revenues and expenses reflect the following:

- Program revenues of \$56,388,706 equaled 41% of government expenses of \$137,418,380. General revenues \$69,083,433 did not provide the required support and coverage for expenses.
- Miscellaneous revenues decreased by \$(2,465,142) as in FY12 unanticipated insurance proceeds for damages suffered by Cameron County from Hurricane Dolly in 2008 were received. Miscellaneous revenues in fiscal year 2013 exceeded budgeted revenue.
- Over 49.1% of the expenses are for Law Enforcement and Public Safety (\$67,268,329) while this category provided about 17.4% of total revenues of \$21,763,608. The expenses decreased by \$2,243,700 over the prior year in this category and revenues decreased \$(9,400,248) due to the

decreases in operating grants and capital grant funding. Taxable values increased by 2.72% with new construction representing \$301,953,653 in new property values. General governmental expenditures increased by \$854,086, law enforcement decreased (\$1,462,952) and health and welfare decreased by (\$1,858,064).

- Capital Grant revenue and contributions comprise about 14.8% of program revenues. Cameron County continues to administer Disaster Recovery Funding from impacts suffered by communities from Hurricane Dolly/Ike in July 2008.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
  - The Bridge System revenues of \$15,234,660 accounted for 61.8% of the Business-type activities revenues.
  - The total expenses of the Bridge System were 46.1% or \$7,119,963 of the Business-type activities.
  - The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

#### Cameron County's Changes in Net Position - Business-Type

	<u>FY - 2013</u>	<u>Increase FY - 2012</u>	<u>(Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 23,283,654	\$ 23,496,510	\$( 212,856)
Operating grants and contributions	1,230,447	250,158	980,289
Insurance Proceeds/Gain on Asset	32,749	32,305	444
General revenues:			
Unrestricted investments earnings	<u>81,844</u>	<u>104,261</u>	<u>( 22,417)</u>
Total revenues	\$24,628,694	\$ 23,883,234	\$ 745,460
Expenses:			
Bridge System	\$ 7,119,963	\$ 7,749,210	\$( 629,247)
Parks System	7,135,249	5,624,436	1,510,813
Jail Commissary	1,072,296	1,006,900	65,396
Airport System	<u>120,040</u>	<u>108,251</u>	<u>11,789</u>
Total expenses	<u>\$15,447,548</u>	<u>\$ 14,488,797</u>	<u>\$ 958,751</u>
Increase (decrease) in net position before transfers	9,181,146	9,394,437	( 213,291)
Transfers	<u>( 6,628,543)</u>	<u>(6,809,647)</u>	<u>181,104</u>
Increase (decrease) in net assets	2,552,603	2,584,790	( 32,187)
Net assets – beginning	<u>30,926,522</u>	<u>27,926,068</u>	<u>3,000,454</u>
Prior Period Adjustment	<u>( 309,713)</u>	415,664	<u>( 725,377)</u>
Net position – ending	\$ <u>33,169,412</u>	\$ <u>30,926,522</u>	\$ <u>2,242,890</u>

#### FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. The County's "A1" rating was affirmed from Moody's Investor Service and Standard and Poor's rating agency rates Cameron County's debt worthiness as an "A+" rating as reported in the credit profile dated February, 2014. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA-" was affirmed on the outstanding unlimited tax bonds, limited tax bonds and certificates of obligation.

**Governmental funds.** The general government functions are reported in the General, Special Revenue, Debt Service and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflow, outflows and balances of *spendable* resources. Such information is useful

in assessing the County's annual financing and budgeting requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$51,914,765, an increase of \$2,619,097 in comparison with prior year. Approximately \$14,080,281 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. Nonspendable fund balance of \$138,098 is for inventory usage. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted per contractual obligations: 1) to pay debt service (\$5,495,664); 2) for capital projects (\$8,793,726) and 3) special revenue projects (\$21,596,744). Committed fund balance for road projects (\$810,252) and indigent defense (\$500,000) as well as (\$500,000) for pending litigation in the event funding is required.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$16,028,631. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 19.4% of total fund expenditures, while total fund balance represents 22.1% of total fund expenditures. General budgetary targets for reserves are 20% of expenditures which compares favorably to GFOA recommended reserves for large counties. Cameron County has exceeded GFOA's recommended reserves by 2.1%.

The fund balance of the County's chief operating fund, General Fund, increased by \$4,366,303 during the current fiscal year. Key factors for the FY2013 change are as follows:

Cameron County's tax rate of .384291 per \$100 assessed property valuation. Taxable values increased by 2.7% and current ad valorem property tax collection was increased by \$1,578,651 from the prior year.

Licenses and permits, intergovernmental, charges for services, fines and forfeitures and miscellaneous revenues exceeded budget by \$2,306,060 or 11.4%. Total revenues exceeded budget by \$2,909,076.

Licenses and permits, intergovernmental revenues and fines and forfeitures experienced moderate fluctuations between types of revenues but in summary remained constant.

General Fund expenditures in FY2013 were budgeted with a 3.2% decrease from FY2012 from \$77,390,866 to \$74,907,729, actual expenditures for the year were \$72,622,782. This decrease is largely due to the decision to not incur new lease financing of equipment. In addition, regular operating expenditures though funded, were not fully expended by 3% thus increasing general fund fund balance by \$2,284,947.

Road and Bridge fund balance of \$5,621,965 reflects an increase of \$1,891,934. Road and bridge participated in completion of disaster recovery projects and no debt was incurred for new lease financing of equipment.

The Limited Tax Revenue Bond fund increased by \$456,693 due to budgeted transfers to provide required funding of debt obligations.

The Drug Forfeiture Fund fund balance decreased by (\$1,254,602) due to usage of forfeited funds received by law enforcement agencies that participate in asset sharing agreements with federal agencies. These funds are restricted in usage for law enforcement purposes and are received as proceeds from seized assets.

2011 Series Certificates of Obligation fund balance decreased by \$2,914,420 due to capital outlay expenditures for ongoing projects. County participation in road improvements to Primera Road is complete; the Judicial software improvement program is in Phase III and other projects funded by this bond issuance are ongoing.



Other Governmental Funds fund balance increased by \$116,232 due to regular operations of these funds.

The following table presents the amount of revenues from various sources as well as increases and decreases from the prior year.

#### Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 61,262,938	\$ 59,489,913	\$ 1,773,025	2.98%
Licenses	3,972,088	3,363,734	608,354	18.09%
Fines and Forfeitures	5,594,573	5,599,785	( 5,212)	-.09%
Intergovernmental revenues	29,471,814	40,655,100	(11,183,286)	-27.51%
Charges for current services	8,252,791	7,003,783	1,249,008	17.83%
Miscellaneous	<u>7,592,147</u>	<u>10,031,809</u>	<u>( 2,439,662)</u>	<u>-24.31%</u>
Total	\$ 116,146,351	\$ 126,144,124	\$( 9,997,773)	-7.93%

- Taxes – the increase of \$1,773,025 was primarily due to an increase in assessed property valuation.
- Intergovernmental revenues – the decrease of \$11,183,286 is due to completion of disaster recovery projects and colonia improvements funds.
- Charges for current services – the revenues increased by \$1,249,008 over the prior year in this category. Increase is largely due to the reduction of state inmates being housed and increasing housing of federal inmates and an increase in the per diem reimbursement.
- Fines and forfeitures increased \$608,354 from prior year collection due to case management collections.
- Miscellaneous – Revenues decreased \$2,439,662 compared to the prior year due to insurance proceeds that were received in FY2012.

The following table presents expenditures by function compared to prior year amounts.

#### Expenditures by Function – Governmental Funds

<u>Expenditures by Function</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 16,825,164	\$ 15,873,415	\$ 951,749	6.00%
Law Enforcement and Public safety	62,433,931	63,067,114	( 633,183)	-1.00 %
Streets and Highways	12,632,577	11,496,092	1,136,485	9.89%
Health	9,987,251	9,250,311	736,940	7.97%
Public welfare	7,197,703	9,641,951	( 2,444,248)	-25.35%
Capital outlays	3,936,153	12,829,384	( 8,893,231)	-69.32%
Debt service-principal	4,937,174	4,180,620	756,554	18.10%
Debt service-interest/fiscal fees	<u>2,422,311</u>	<u>2,828,189</u>	<u>( 405,878)</u>	<u>-14.35%</u>
Total	\$120,372,264	\$ 129,167,076	\$( 8,794,812)	- 6.81%

Overall, total expenditures decreased 6.81% but there were some categories that experienced significant change. For example, Capital outlays decreased 69.23% due to capital projects that were completed and the decision not to incur equipment lease financing. Welfare expenditures decreased by 25.35% due to project completions and other governmental reductions. Debt service obligations decreased due to budgeted reduced debt payments.

## COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit. The Authority and County in June 2012 entered into SH550 Funding and Development Agreement, a project titled "SH550 Director Connector Transportation Project." This project will be a component of a tolled facility and upon completion, traffic using SH550 will have a route free of at-grade intersections from U.S.77/83 to SH48 at the Port of Brownsville. Cameron County issued Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) \$40,000,000 dated August 8, 2012 providing funding for this project as per "Funding Agreement." As a condition of funding, the Authority is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. In addition, Cameron County has entered into a Transportation Reinvestment Zone No. 1, Cameron County with CCRMA to assist CCRMA in financing for the development of transportation projects. This commitment is contingent on the realization of incremental valuation. In December of 2012, Cameron County through resolution and an interlocal agreement with CCRMA modified the boundaries of TRZ 1 by adding US77 South and added TRZ 2 to fund planned highway and bridge construction. TRZ 2 includes portions of US Highways 83 and 77, the outer Parkway/FM509 and the proposed second access to South Padre Island. The ability of Cameron County to impose its will on the CCRMA through the appointment of a majority of the directors and through the participation in the TRZ agreement with CCRMA meets the component unit requirements that the primary government (Cameron County) include CCRMA as part of county's financial reporting entity in conformity with GAAP.

On January 29, 2014 Commissioners Court adopted an order authorizing the issuance of "\$5,000,000 CAMERON COUNTY, TEXAS, REVENUE AND TAX BONDS, SERIES 2014 (STATE HIGHWAY 550 PROJECT)" on behalf of CCRMA. The bonds were issued to provide for payment obligations incurred in connection with the final design, planning, construction and equipping of the "SH550 Direct Connector Transportation Project. State Highway 550 Project is scheduled for completion by September 2014.

Cameron County under Senate Bill 1623 (SB1623) established "CAMERON COUNTY HEALTH CARE FUNDING DISTRICT" (CCHCFD) in July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these "districts" components of county government and not separate political subdivisions and designates the commissioners' court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals gain fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. Medical providers were assessed a 2.1643% tax mandatory payment based on 2010 net patient revenue; total assessments were \$16,219,840.

Non-major component units are the Cameron-Willacy Community Supervision and Corrections Department and Cameron County Emergency Services District #1 (ESD#1). Operations of community supervisions are funded entirely by the State and receive office space and equipment from the county only, pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). ESD#1 is a separate political subdivision as adopted by the voters to supply the rural areas with fire and ambulance services. Funding for ESD#1 is generated through its ability to tax property owners within the District's unincorporated areas and all debt incurred is an obligation of the District. County appoints all members of the board and can influence operations significantly.

For additional financial reporting information, each component unit may be contacted for their independent financial report as listed on page 42 for contact information.

## FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

The following table presents revenues of the different proprietary funds as compared to the previous year.

<u>Revenues by Enterprise</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$15,234,660	\$15,603,112	\$( 368,452)	-2.36%
Park System	6,833,273	6,806,053	27,220	.40%
Non-major Enterprise Funds	23,550	13,242	10,308	-77.8%
Jail Commissary	1,205,070	1,091,860	113,210	-10.4%

While the Bridge System is the biggest generator of revenues there was an overall 1.0% decrease in crossings from FY12. This in large part was due to the increased Mexican security measures to curb border violence as the drug cartels continue their turf war. Increased security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to have a negative impact on border crossings. As of September 30, 2013 a total of 4,966,219 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY12 crossings of 5,013,411. While crossings have decreased revenues have increased due to toll increases. The following table shows where and when the rates have increased.

Classification	September 30, 2013 Rate	September 30, 2012 Rate	September 30, 2011 Rate
Pedestrian	1.00	\$1.00	\$1.00*
Motorcycle	3.25*	3.00	3.00*
Passenger	3.25*	3.00	3.00*
Commercial Vehicles			
Two Axle	8.50	8.50	8.50*
Three Axle	12.50	12.50	12.50*
Four Axle	14.75	14.75	14.75
Five Axle	19.50	19.50	19.50*
Six Axle	22.50	22.50	22.50*

\*increase in toll

The following table presents expenses of the different proprietary funds as compared to the previous year.

<u>Expenses by Enterprise</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$7,689,293	\$8,125,458	\$ -436,165	-5.4%
Park System	7,135,249	5,624,436	1,510,813	26.9%
Non-major enterprises	120,040	58,120	61,920	106.5%
Jail Commissary	1,072,296	916,122	156,174	17.1%

The Bridge System continues to reduce costs in all areas and monitor bridge traffic monthly, decreases in expenses were attributable to debt obligations and depreciation expense. The Park System's increase in expense is due to increases in personnel due to lifeguard safety program and contractual expenses. The non-major enterprise funds costs increased due to personnel costs and general operational expense.

## GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the Cameron County Auditor and the Commissioners Court following a public hearing. The Cameron County Auditor is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditors Office and approved by the Commissioners Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line items or departments only with the approval of the Commissioners Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners Court.

The final FY2013 budget was adopted on September 13, 2012 with the total General Fund expenditures and reserves amounting to \$74,094,359 an increase of \$2,031,857 over the FY2012 budgeted expenditures and reserves, an increase of 2.8%. County employees received an increase of \$500, increase in county contribution to county self funded health insurance fund and general increases in operational costs.

The original budgeted expenditures were \$1,471,577 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize full budget. In addition, commissioners court officially adopted an order restricting usage of lapsed salaries. Revenues exceeded the adopted budget by \$2,909,076 due to increases in property tax collections, increases of 15% in intergovernmental revenues and miscellaneous revenues increase of 17%.

## DEBT ADMINISTRATION AND CAPITAL ASSETS

**Long-term debt.** At September 30, 2013, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$75,470,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$72,150,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,320,000. The debt limits for the two authorizations are \$3,515,889,641 (25% of real property assessed valuation) and \$799,925,463 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$3,952,891,939 and \$796,605,463.

The County's bond rating is "A+" from Standard & Poor's, "AA-" from Fitch Ratings and "A1" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2013:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
General obligation bonds	\$79,780,000	\$ -	\$ 4,310,000	\$75,470,000
Capital leases	7,929,752	-	2,099,233	5,830,519
Compensated absences	<u>693,545</u>	<u>2,656,165</u>	<u>2,604,223</u>	<u>745,487</u>
Total	\$88,403,297	\$ 2,656,165	\$ 9,013,456	\$82,046,006

**Business-Type Activities:**

Revenue bonds	\$ 6,340,000	\$ 0	\$ 855,000	\$ 5,485,000
Certificates of Obligation	22,897,494	0	1,332,700	21,564,794*
Compensated absences	<u>27,275</u>	<u>206,781</u>	<u>180,149</u>	<u>53,907</u>
Total	\$29,264,769	\$ 206,781	\$ 2,367,849	\$27,103,701

*\*Certificates of Obligation is debt financed capital contribution secured by Cameron County and is payable from business-type function and is included in Governmental Activities outstanding obligation bonds.*

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 11 to the financial statements.)

**Capital assets.** The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2013 net capital assets of the governmental activities totaled \$220,661,699. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$11,868,932.

Major capital asset events during the current fiscal year included the following:

- Cameron County Odyssey software for Judicial processing Phase I and Phase II are completed and a software upgrade to system is ongoing.
- Disaster Recovery Capital improvements funded thru CDBG Non-Entitlement Disaster Recovery Grant Texas General Land Office from Hurricane Dolly in July 2008 is near completion. Round 1 provided \$10.2 Million of which \$9.4Million have been utilized. This project will finish in December 2013.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6Million for the construction of two (2) drainage improvement projects. This is a two year project.
- Capital improvements on the U.S. side are completed and Mexico is slated for completion May 2013 for the Toll Bridge System
- County Parks Department has continued on community parks construction
- Construction of the Los Fresnos Annex Bldg. was completed and offices were relocated in July 2013.
- Construction of road improvements to Primera Road, San Jose Ranch Road and Vermillion Road are ongoing
- Cameron County allocated \$1,080,000 of funding for information technology equipment due to compatibility concerns, software update to county financial system, servers and software updates to the Computer and Tax Office Department. This was funded from reserves for courtroom technology, lapsed salaries and budgeted items that were not utilized during FY2013 thus not affecting fund balance.

	County's Capital Assets		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
<b>Governmental Activities:</b>			
Land	\$ 4,131,170	\$ 0	\$ 4,131,170
Buildings and improvements	106,311,773	37,350,571	68,961,202
Equipment, Vehicles, Machinery	70,233,508	51,924,440	18,309,068
Infrastructure	306,198,107	178,560,692	127,637,415
Construction in Progress	<u>1,622,844</u>	<u>0</u>	<u>1,622,844</u>
<b>Total</b>	<b>\$488,497,402</b>	<b>\$267,835,703</b>	<b>\$220,661,699</b>

**Business-Type Activities:**

Land	\$ 6,065,175	\$ 0	\$ 6,065,175
Buildings and improvements	31,028,215	14,103,184	16,925,031
Equipment, Vehicles, Machinery	6,877,057	5,444,141	1,432,916
Other structures	27,691,818	25,062,137	2,629,681
Construction in Progress	<u>13,017,827</u>	<u>0</u>	<u>13,017,827</u>
<b>Total</b>	<b>\$ 84,680,092</b>	<b>\$ 44,609,462</b>	<b>\$ 40,070,630</b>

Additional information on the County's capital assets can be found in Note 6 on pages 49-51 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The Commissioners' Court adopted the County's 2011-2013 budget on September 14, 2012. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2012 and estimated revenues to be received in the fiscal year 2013. The total available resources for all funds for the fiscal year 2013 are \$122,795,167. For the County's General Fund, the 2012-2013 Budget utilizes \$74,094,359 of the available funds.

For 2013-2014, the property tax rate is \$0.384291 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 2.4% generating an additional \$1,362,739 at the 94.5% property tax collection rate. The most significant increase in county appropriations to be expended during Fiscal Year 2013 was in General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent sixteen percent of appropriations; this year as of fiscal year end 9/30/13, actual General Fund fund balance is approximately 19.4%.

**REQUEST FOR INFORMATION**

The financial report is designed to provide our citizens, taxpayers and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, separate reports of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

## **BASIC FINANCIAL STATEMENTS**

**CAMERON COUNTY, TEXAS  
GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2013**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
<b>ASSETS</b>						
Cash	\$ 47,429,362	\$ 12,564,035	\$ 59,993,397	\$ 2,111,181	\$ 161,587	\$ 3,785,872
Investments	0	0	0	37,651,010	0	985,622
Receivables:						
Accounts or trade(Note 4)	8,430,179	786,052	9,216,231	549,424	345	77,524
Taxes - net of allowances(Note 4)	7,673,397	0	7,673,397	0	0	712,939
Due from other governments(Note 4)	7,463,361	0	7,463,361	0	0	0
Due from other agencies	0	0	0	3,740,092	0	0
Internal balances	335,669	(335,669)	0	0	0	0
Other assets	1,175,737	0	1,175,737	39,392,798	0	0
Inventory	146,492	464	146,956	0	0	0
Prepaid expenses	1,424,694	179,575	1,604,269	8,419	0	874
Unamortized bond issuance costs	384,049	0	384,049	120,545	0	0
Restricted Assets:						
Construction Fund:						
Cash	0	8,292,026	8,292,026	0	0	0
Revenue Bond Debt Service Fund:						
Cash	0	1,571,518	1,571,518	0	0	0
Revenue Bond Debt Reserve Fund:						
Cash	0	2,466,842	2,466,842	0	0	0
Revenue Bond Repair and Replacement Fund:						
Cash	0	650,000	650,000	0	0	0
Restricted use:						
Cash	0	145,512	145,512	0	0	0
Capital Assets:						
Buildings	96,986,928	15,291,507	112,278,435	0	0	0
Improvements other than buildings	7,777,944	38,891,263	46,669,207	0	0	0
Equipment	70,233,508	4,846,293	75,079,801	0	0	0
Other structures	1,546,901	6,568,027	8,114,928	0	0	0
Accumulated depreciation	(267,835,703)	(44,609,462)	(312,445,165)	0	0	0
Land	4,131,170	6,065,175	10,196,345	0	0	0
Infrastructure	306,198,107	0	306,198,107	16,223,404	0	0
Construction work in progress	1,622,844	13,017,827	14,640,671	28,409,045	0	0
Total capital assets	220,661,699	40,070,630	260,732,329	44,632,449	0	0
<b>Total Assets</b>	<b>295,124,639</b>	<b>66,390,985</b>	<b>361,515,624</b>	<b>128,205,918</b>	<b>161,932</b>	<b>5,562,831</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred charge on refunding	1,114,243	0	1,114,243	0	0	0
Total deferred outflows of resources	1,114,243	0	1,114,243	0	0	0
<b>LIABILITIES</b>						
Accounts payable	8,808,360	508,423	9,316,783	4,577,306	0	682,647
Wages and fringe payable	1,606,185	116,162	1,722,347	0	0	0
Compensated absences payable	745,487	53,907	799,394	0	0	0
Accrued interest payable	0	44,396	44,396	425,085	0	0
Deposits	0	478,821	478,821	0	0	0
Due to other governments	2,876,635	2,579,632	5,456,267	250,000	20,000	2,377,221
Unearned revenue	0	0	0	0	0	681,040
Notes payable (Note 11)	77,145	0	77,145	0	0	0
Escrows	53,468	0	53,468	0	0	0
Noncurrent liabilities due within one year:						
Reserve	0	81,635	81,635	0	0	0
Current bonds payable	3,342,709	1,167,291	4,510,000	0	0	0
Current revenue bonds payable	0	890,000	890,000	0	0	0
Accrued bond interest payable	421,299	178,284	599,583	0	0	0
Current Lease payments	1,749,110	47,446	1,796,556	0	0	0
Noncurrent liabilities due in more than one year:						
Lease hold Deposits	0	13,067	13,067	0	0	0
Long-term lease payments(Note 7)	4,033,963	0	4,033,963	0	0	0
Long-term bonds payable	50,562,497	20,397,503	70,960,000	71,394,762	0	0
Due to other governments	0	0	0	0	0	0
Due to Texas Department of Transportation	0	0	0	42,981,244	0	0
Long-term revenue bonds payable	0	4,595,000	4,595,000	0	0	0
Less: Unamortized issue costs	0	69,895	69,895	0	0	0
Long-term interest payable	0	0	0	765,000	0	0
Other	1,455,821	27,161	1,482,982	0	0	0
OPEB liability	21,975,224	1,972,950	23,948,174	0	0	0
<b>Total Liabilities</b>	<b>97,707,903</b>	<b>33,221,573</b>	<b>130,929,476</b>	<b>120,393,397</b>	<b>20,000</b>	<b>3,740,908</b>
<b>NET POSITION</b>						
Net investment in capital assets	175,789,949	21,327,261	197,117,210	8,761,616	0	0
Restricted for :						
Highways and street	5,621,965	0	5,621,965	1,661,207	0	0
Debt service	811,996	4,038,360	4,850,356	0	0	0
Capital projects	101,848	0	101,848	0	0	0
Beach Maintenance	0	130,761	130,761	0	0	0
Health Care	0	0	0	0	141,932	0
Operating reserve and construction	16,805,874	9,206,777	26,012,651	0	0	0
Unrestricted	(600,653)	(1,533,747)	(2,134,400)	(2,610,302)	0	1,821,923
<b>Total Net Position</b>	<b>\$ 198,530,979</b>	<b>\$ 33,169,412</b>	<b>\$ 231,700,391</b>	<b>\$ 7,812,521</b>	<b>\$ 141,932</b>	<b>\$ 1,821,923</b>

The notes to the financial statements are an integral part of this statement



CAMERON COUNTY, TEXAS  
GOVERNMENT WIDE  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Functions / Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating		Capital Contributions	Primary Government		
			Grants and Contributions	Grants and Contributions		Governmental Activities	Business-type Activities	Component units
Government activities:								
General government	\$ 29,319,630	\$ 15,649,060	\$ 22,256	\$ 0	\$ 0	\$ (13,648,314)	\$ 0	\$ (13,648,314)
Law Enforcement and Public safety	67,268,329	11,370,503	10,392,910	195	(45,504,721)	0	0	(45,504,721)
Highways and streets	20,155,120	4,382,905	6,283	4,189,094	(11,576,838)	0	0	(11,576,838)
Health	10,473,536	440,616	7,273,069	0	(2,759,851)	0	0	(2,759,851)
Welfare	7,406,760	0	955,218	1,706,597	(4,744,945)	0	0	(4,744,945)
Interest on Long-term debt	2,795,005	0	0	0	(2,795,005)	0	0	(2,795,005)
Total government activities	137,418,380	31,843,084	18,649,736	5,895,886	(81,029,674)	0	0	(81,029,674)
Business-type activities:								
Bridge system	7,119,983	15,234,660	0	0	0	0	8,114,697	8,114,697
Parks system	7,135,249	6,833,273	0	1,180,452	0	0	878,476	878,476
Non-Major Enterprise Funds	1,192,336	1,215,721	0	49,995	0	0	73,380	73,380
Total business-type activities	15,447,568	23,283,654	0	1,230,447	0	0	9,066,553	9,066,553
Total primary government	152,865,928	\$ 55,126,738	\$ 18,649,736	\$ 7,126,333	\$ (81,029,674)	\$ (81,029,674)	\$ 9,066,553	\$ (71,963,121)
Component units:								
Cameron County Regional Mobility Authority	6,331,655	3,522,283	0	6,296,534	0	0	0	0
Cameron County Health Care Funding District	16,078,028	16,219,840	0	0	0	0	0	0
Emergency Services District #1	2,556,337	0	0	0	0	0	0	(2,556,337)
Cameron-Willacy Counties Community Supervision	7,877,037	1,061,202	6,717,443	0	0	0	0	(98,392)
Total component units	32,843,057	\$ 20,803,325	\$ 6,717,443	\$ 6,296,534	0	0	0	\$ 974,245
General revenues:								
Property taxes, levied for general purposes					\$ 54,932,470	\$ 54,932,470	\$ 0	2,859,104
Property taxes, levied for debt service					6,292,014	0	6,292,014	0
Unrestricted investment earnings					263,441	81,844	345,285	23,044
Miscellaneous					7,335,998	12,899	7,348,897	0
Gain on Sale of capital assets					259,510	19,850	279,360	0
Transfers					6,628,543	(6,628,543)	0	0
Total general revenue and transfers					75,711,976	(6,513,950)	69,198,026	2,882,148
Changes in net position					(5,317,696)	2,562,603	(2,755,093)	3,866,393
Net position - beginning					204,970,479	30,926,522	235,897,001	6,831,475
Refunds due to Other Entities					0	0	0	(911,492)
Prior Period Adjustment					(1,121,802)	(309,713)	(1,431,515)	0
Net position - ending					\$ 198,530,979	\$ 33,169,412	\$ 231,700,391	\$ 9,776,376

The notes to the financial statements are an integral part of this statement

CAMERON COUNTY, TEXAS  
BALANCE SHEET  
Governmental Funds  
SEPTEMBER 30, 2013

	General	Road & Bridge Fund	Limited Tax Revenue Bonds Fund	2011 Series Certificates of Obligation	Drug Forfeiture Fund	West Rail Relocation Fund	Other Governmental Funds	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents (Note 3)	\$ 9,585,355	\$ 3,352,132	\$ 3,616,417	\$ 8,846,860	\$ 7,933,418	\$ 1,958,583	\$ 10,884,408	\$ 46,177,173
Receivables: (Note 4)								
Accounts or trade	3,400,992	1,714,860	9,502	2,098	18,157	573,556	2,248,374	7,967,539
Taxes - net of allowances	6,072,344	735,264	793,209	0	0	0	72,580	7,673,397
Note receivable	0	0	0	0	0	0	0	0
Due from other governments	1,816,592	307,077	0	0	375,781	2,667,393	2,296,518	7,463,361
Due from other funds (Note 9)	7,721,632	1,329,210	523,006	0	1,723,305	25	1,828,078	13,125,256
Prepaid expenditures (Note 1D)	608,905	115,577	686,369	0	0	0	11,116	1,421,967
Other assets	1,570	0	0	0	277	0	1,173,890	1,175,737
Inventory (Note 1D)	138,098	8,394	0	0	0	0	0	146,492
<b>TOTAL ASSETS</b>	<b>\$ 29,345,488</b>	<b>\$ 7,562,514</b>	<b>\$ 5,628,503</b>	<b>\$ 8,848,958</b>	<b>\$ 10,050,938</b>	<b>\$ 5,199,557</b>	<b>\$ 18,514,964</b>	<b>\$ 85,150,922</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 4,503,503	\$ 673,109	\$ 0	\$ 157,080	\$ 425,299	\$ 26,571	\$ 2,139,814	\$ 7,925,376
Wages and fringe payable	1,195,332	129,311	0	0	0	0	278,552	1,603,195
Compensated absences payable	673,379	45,728	0	0	0	0	25,900	745,007
Due to other governments	523,131	0	0	0	744,234	0	1,609,263	2,876,628
Due to other funds (Note 9)	622,645	406,900	0	0	98,901	4,912,055	6,749,086	12,789,587
Escrows	53,468	0	0	0	0	0	0	53,468
Notes payable	77,145	0	0	0	0	0	0	77,145
<b>Total Liabilities</b>	<b>7,648,603</b>	<b>1,255,048</b>	<b>0</b>	<b>157,080</b>	<b>1,268,434</b>	<b>4,938,626</b>	<b>10,802,615</b>	<b>26,070,406</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue-property taxes	\$ 5,668,254	\$ 685,501	\$ 742,982	\$ 0	\$ 0	\$ 0	\$ 69,014	\$ 7,165,751
<b>Total deferred inflows of resources</b>	<b>5,668,254</b>	<b>685,501</b>	<b>742,982</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,014</b>	<b>7,165,751</b>
<b>FUND BALANCES</b>								
<b>Nonspendable:</b>								
Inventory	138,098	0	0	0	0	0	0	138,098
<b>Restricted:</b>								
Debt service	0	0	4,885,521	0	0	0	610,143	5,495,664
Special revenue	0	5,621,965	0	0	8,782,504	260,931	6,931,344	21,596,744
Capital projects	0	0	0	8,691,878	0	0	101,848	8,793,726
<b>Committed:</b>								
Pending litigation	500,000	0	0	0	0	0	0	500,000
Road Projects	810,252	0	0	0	0	0	0	810,252
Indigent Defense	500,000	0	0	0	0	0	0	500,000
<b>Unassigned</b>								
Total fund balances	14,080,281	0	0	0	0	0	0	14,080,281
Total fund balances	16,028,631	5,621,965	4,885,521	8,691,878	8,782,504	260,931	7,643,335	51,914,765
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 29,345,488</b>	<b>\$ 7,562,514</b>	<b>\$ 5,628,503</b>	<b>\$ 8,848,958</b>	<b>\$ 10,050,938</b>	<b>\$ 5,199,557</b>	<b>\$ 18,514,964</b>	<b>\$ 85,150,922</b>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Position**  
**For the Fiscal Year Ended September 30, 2013**

Amounts reported for governmental activities in the statement of Position (page 38) are different because:

Total Fund Balances - Governmental Funds (page 40)	\$ 51,914,765
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	220,661,699
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	7,165,751
Internal service funds are used by management to charge costs of employee benefits . The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	831,095
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(82,042,331)
Net position of governmental activities	<u>\$ 198,530,979</u>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

	General	Road & Bridge Fund	Limited Tax Bonds Fund	2011 Series Certificates of Obligation	Drug Forfeiture Fund	West Rail Relocation Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>								
Taxes	\$ 48,777,046	\$ 6,188,736	\$ 5,934,271	\$ 0	\$ 0	\$ 0	\$ 362,285	\$ 61,262,338
Licenses and permits	680,845	3,291,243	0	0	0	0	0	3,972,088
Intergovernmental	4,240,909	1,097,945	0	0	837,964	3,955,609	19,339,387	29,471,814
Charges for services	7,619,093	0	0	0	0	0	633,698	8,252,791
Fines and forfeitures	5,555,624	0	0	0	0	0	38,949	5,594,573
Miscellaneous	4,299,628	851,645	13,170	31,093	876,754	0	1,520,457	7,592,747
<b>TOTAL REVENUES</b>	<b>71,173,145</b>	<b>11,429,569</b>	<b>5,947,441</b>	<b>31,093</b>	<b>1,714,718</b>	<b>3,955,609</b>	<b>21,894,776</b>	<b>116,146,351</b>
<b>EXPENDITURES</b>								
Current:								
General government	16,043,189	0	22,600	0	0	0	759,375	16,825,164
Law enforcement and public safety	49,398,112	0	0	0	2,874,587	0	10,161,232	62,433,931
Highways and streets	0	8,659,901	0	0	0	3,955,609	17,067	12,632,577
Health	2,397,777	0	0	0	0	0	7,589,474	9,987,251
Welfare	4,563,775	0	0	0	0	0	2,633,928	7,197,703
Capital outlay	219,929	18,308	0	2,945,513	49,713	0	702,690	3,936,153
Debt Service:								
Bond issuance cost	0	0	0	0	0	0	0	0
Principal retirement	0	910,814	3,861,360	0	0	0	165,000	4,937,174
Interest and fiscal charges	0	68,192	2,176,118	0	0	0	178,001	2,422,311
<b>TOTAL EXPENDITURES</b>	<b>72,622,782</b>	<b>9,657,215</b>	<b>6,060,078</b>	<b>2,945,513</b>	<b>2,924,300</b>	<b>3,955,609</b>	<b>22,206,767</b>	<b>120,372,264</b>
Excess (deficiency) of Revenues Over (Under) Expenditure	(1,449,637)	1,772,354	(112,637)	(2,914,420)	(1,209,582)	0	(311,991)	(4,225,913)
<b>OTHER FINANCING SOURCES (USES)</b>								
Gain on Sale of capital assets	15,709	119,580	0	0	123,546	0	675	259,510
Transfers in	6,306,256	0	569,330	0	0	0	645,825	7,521,411
Transfers (out)	(506,025)	0	0	0	(168,566)	0	(218,277)	(892,868)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,815,940</b>	<b>119,580</b>	<b>569,330</b>	<b>0</b>	<b>(45,020)</b>	<b>0</b>	<b>428,223</b>	<b>6,888,033</b>
Net change in fund balances	4,366,303	1,891,934	456,693	(2,914,420)	(1,254,602)	0	116,232	2,662,140
Fund Balances - beginning	11,662,328	3,730,031	4,428,828	11,606,298	10,037,106	260,931	7,570,146	49,295,668
Prior Period Adjustment					0	0	(43,043)	(43,043)
<b>FUND BALANCES - ending</b>	<b>\$ 16,028,631</b>	<b>\$ 5,621,965</b>	<b>\$ 4,885,521</b>	<b>\$ 8,691,878</b>	<b>\$ 8,782,504</b>	<b>\$ 260,931</b>	<b>\$ 7,643,335</b>	<b>\$ 51,914,765</b>

The notes to the financial statements are an integral part of this statement.

**CAMERON COUNTY, TEXAS**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
For the Fiscal Year Ended September 30, 2013

Amounts reported for governmental activities in the statement of activities (page 39) are different because:

Net change in fund balances - total governmental funds (page 42)	\$ 2,662,140
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2B)	(8,532,626)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(37,854)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net assets.	0
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note 2B)	4,528,774
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2C)	(2,954,499)
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	(983,633)
Change in net position of governmental activities (page 39)	<u>\$ (5,317,698)</u>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**Proprietary Funds**  
**SEPTEMBER 30, 2013**

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>Toll Bridge System</b>	<b>Park System</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total Enterprise Funds</b>	
<b>ASSETS</b>					
Current Assets:					
Cash	\$ 7,494,125	\$ 4,320,664	\$ 749,246	\$ 12,564,035	\$ 1,252,189
Construction Fund Cash	6,209,546	2,082,480	0	8,292,026	0
Revenue Bond Debt Service Fund Cash	1,571,518	0	0	1,571,518	0
Revenue Bond Debt Reserve Fund Cash	2,055,088	411,754	0	2,466,842	0
Reserves-Other	0	145,512	0	145,512	0
Operating Reserve Fund Cash	0	650,000	0	650,000	0
Total Cash	17,330,277	7,610,410	749,246	25,689,933	1,252,189
Accounts receivable - trade(Note 4)	258,221	496,705	31,126	786,052	462,640
Inventory	0	464	0	464	0
Due from other funds	4,914,126	0	0	4,914,126	0
Due from other governments	0	0	0	0	0
Prepaid expenses and other assets	90,200	82,128	7,247	179,575	2,727
Total Current Assets	22,592,824	8,189,707	787,619	31,570,150	1,717,556
Capital Assets:(Note 6)					
Buildings	3,524,688	10,439,724	1,327,095	15,291,507	0
Improvements other than buildings	21,916,139	6,861,628	10,113,496	38,891,263	0
Equipment	1,386,042	3,245,167	215,084	4,846,293	0
Other structures	2,030,764	4,537,263	0	6,568,027	0
Accumulated depreciation	(20,395,565)	(14,689,137)	(9,524,760)	(44,609,462)	0
Net capital assets	8,462,068	10,394,645	2,130,915	20,987,628	0
Construction in progress	12,443,907	567,020	6,900	13,017,827	0
Land	4,038,791	1,718,384	308,000	6,065,175	0
Total Capital Assets	24,944,766	12,680,049	2,445,815	40,070,630	0
<b>TOTAL ASSETS</b>	<b>47,537,590</b>	<b>20,869,756</b>	<b>3,233,434</b>	<b>71,640,780</b>	<b>1,717,556</b>
<b>LIABILITIES</b>					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	85,347	234,270	65,166	384,783	882,984
Capital Lease Payable-Current	0	47,446	0	47,446	0
Wages and fringe payable	62,789	53,373	0	116,162	2,990
Accrued compensated absences	22,200	31,707	0	53,907	480
Accrued interest payable	0	44,396	0	44,396	0
Due to other funds	5,198,626	49,099	2,070	5,249,795	0
Due to other governments	2,579,632	0	0	2,579,632	7
Deposits	190,420	288,401	0	478,821	0
Retainage payable	123,640	0	0	123,640	0
Total Current Liabilities	8,262,654	748,692	67,236	9,078,582	886,461
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	13,067	0	0	13,067	0
Reserve	75,688	5,947	0	81,635	0
Current maturities of CO's	755,537	411,754	0	1,167,291	0
Current maturities of revenue bonds	890,000	0	0	890,000	0
Accrued bond interest payable	178,284	0	0	178,284	0
	1,912,576	417,701	0	2,330,277	0
Total Long-Term Liabilities due within one year	10,175,230	1,166,393	67,236	11,408,859	886,461
Due in more than one year:					
Certificates of Obligation	12,138,733	8,258,770	0	20,397,503	0
Revenue bonds, net of current portion	4,595,000	0	0	4,595,000	0
Less: Unamortized issue costs	69,895	0	0	69,895	0
Less: Unamortized discount	0	(11,082)	0	(11,082)	0
Plus: Unamortized premium	0	38,243	0	38,243	0
Capital Lease Payable	0	0	0	0	0
Unfunded Actuarial Accrued Liability	1,267,856	705,094	0	1,972,950	0
Total Long-Term Liabilities due in more than one year:	18,071,484	8,991,025	0	27,062,509	0
<b>TOTAL LIABILITIES</b>	<b>28,246,714</b>	<b>10,157,418</b>	<b>67,236</b>	<b>38,471,368</b>	<b>886,461</b>
<b>NET POSITION</b>					
Net investment in capital assets	12,844,938	6,036,508	2,445,815	21,327,261	0
Restricted for Revenue Bond Debt Service	1,571,518	411,754	0	1,983,272	0
Restricted for Revenue Bond Debt Reserve	2,055,088	0	0	2,055,088	0
Restricted for Revenue Bond Operating Reserve	250,000	650,000	0	900,000	0
Restricted for Beach Maintenance	0	130,761	0	130,761	0
Restricted for Construction	6,209,546	2,082,480	0	8,292,026	0
Restricted for Donations	0	14,751	0	14,751	0
Unrestricted	(3,640,214)	1,386,084	720,383	(1,533,747)	831,095
<b>TOTAL NET POSITION</b>	<b>\$ 19,290,876</b>	<b>\$ 10,712,338</b>	<b>\$ 3,166,198</b>	<b>\$ 33,169,412</b>	<b>\$ 831,095</b>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
For The Fiscal Year Ended September 30, 2013

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 14,795,319	\$ 2,225,266	\$ 1,192,171	\$18,212,756	\$ 9,097,440
Rental income	436,040	4,492,713	23,550	4,952,303	0
Other	3,301	115,294	12,899	131,494	2,498
<b>TOTAL OPERATING REVENUES</b>	<b>15,234,660</b>	<b>6,833,273</b>	<b>1,228,620</b>	<b>23,296,553</b>	<b>9,099,938</b>
<b>OPERATING EXPENSES</b>					
Salary, wages and fringe benefits	2,113,245	2,613,464	118,391	4,845,100	126,960
Employee Benefits	1,014,000	121,394	38,718	1,174,112	0
Supplies	120,198	335,654	12,615	468,467	1,155
Repairs and maintenance	69,343	322,030	7,243	398,616	0
Professional services	95,145	6,000	0	101,145	20,000
Insurance	174,556	83,130	10,689	268,375	0
Travel	6,093	5,329	2,848	14,270	0
Advertising	5,500	15,077	0	20,577	0
Taxes	0	6,599	0	6,599	0
Medical claims	0	0	11,936	11,936	8,447,028
Utilities	107,380	995,057	18,324	1,120,761	0
Depreciation and amortization	736,441	926,890	113,462	1,776,793	0
Miscellaneous	40,864	88,552	15,132	144,548	0
Equipment and land rental	0	8,766	0	8,766	0
Administration fees	0	0	0	0	0
Contractual services	25,221	292,475	842,978	1,160,674	1,492,622
<b>TOTAL OPERATING EXPENSES</b>	<b>4,507,986</b>	<b>5,820,417</b>	<b>1,192,336</b>	<b>11,520,739</b>	<b>10,087,765</b>
<b>OPERATING INCOME (LOSS)</b>	<b>10,726,674</b>	<b>1,012,856</b>	<b>36,284</b>	<b>11,775,814</b>	<b>(987,827)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	59,248	20,659	1,937	81,844	4,194
Interest expense and fiscal agent fees	(1,062,473)	(372,273)	0	(1,434,746)	0
Bond issuance costs	0	(12,107)	0	(12,107)	0
Gain on sale of capital assets	0	18,975	875	19,850	0
Transfers to I&S Fund	(569,330)	0	0	(569,330)	0
Grant & Program Expenses	0	(930,452)	0	(930,452)	0
Aid to / from other governments	(1,549,504)	0	0	(1,549,504)	0
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(3,122,059)</b>	<b>(1,275,198)</b>	<b>2,812</b>	<b>(4,394,445)</b>	<b>4,194</b>
Income (Loss) before Capital Contributions and transfers	7,604,615	(262,342)	39,096	7,381,369	(983,633)
Grant & Program Revenue	0	1,180,452	49,995	1,230,447	0
Transfers (out)	(5,724,049)	(335,164)	0	(6,059,213)	0
Transfers in	0	0	0	0	0
<b>CHANGE IN NET POSITION</b>	<b>1,880,566</b>	<b>582,946</b>	<b>89,091</b>	<b>2,552,603</b>	<b>(983,633)</b>
Net Position - Beginning of year	17,556,729	10,292,686	3,077,107	30,926,522	1,814,728
Prior period adjustment	(146,419)	(163,294)	0	(309,713)	0
<b>Net Position - End of year</b>	<b>\$ 19,290,876</b>	<b>\$ 10,712,338</b>	<b>\$ 3,166,198</b>	<b>\$ 33,169,412</b>	<b>\$ 831,095</b>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For The Fiscal Year Ended September 30, 2013

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 14,850,054	\$ 6,336,568	\$ 1,192,171	\$ 22,378,793	\$ 9,107,120
Cash received from other operating activities	439,341	0	20,313	459,654	2,489
Cash payments for goods and services	519,786	(2,015,864)	(955,772)	(2,451,850)	(10,344,275)
Cash payments to employees	(2,931,125)	(2,568,857)	(141,680)	(5,641,662)	(126,960)
Cash Provided (Used) by Operating Activities	<u>12,878,056</u>	<u>1,751,847</u>	<u>115,032</u>	<u>14,744,935</u>	<u>(1,361,626)</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	0	0	0	0	0
Insurance Proceeds	0	0	0	0	0
Transfers in	0	0	100,000	100,000	0
Transfers (out)	(6,293,379)	(335,164)	0	(6,628,543)	0
Cash Provided (Used) for Non-Capital Financing Activities	<u>(6,293,379)</u>	<u>(335,164)</u>	<u>100,000</u>	<u>(6,528,543)</u>	<u>0</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions, net	(1,706,012)	(1,010,327)	(222,162)	(2,938,501)	0
Financing for additions and Improvements	(1,036,221)	0	0	(1,036,221)	0
Intergovernment agreement	(1,549,504)	0	0	(1,549,504)	0
Capital contributions-grants	0	0	99,886	99,886	0
Lease Payments	0	(101,445)	0	(101,445)	0
Principal payments	(1,796,402)	(362,092)	0	(2,158,494)	0
Proceeds from sale of capital assets		18,975	875	19,850	0
Interest paid and fiscal agent fees	(996,658)	(372,273)	0	(1,368,931)	0
Cash (Used) for Capital and Related Financing Activities	<u>(7,084,797)</u>	<u>(1,827,162)</u>	<u>(121,401)</u>	<u>(9,033,360)</u>	<u>0</u>
Cash Flows From Investing Activities:					
Receipts of interest	59,248	20,659	1,947	81,854	4,194
Cash Provided by Investing Activities	<u>59,248</u>	<u>20,659</u>	<u>1,947</u>	<u>81,854</u>	<u>4,194</u>
Increase (decrease) in cash and cash equivalents	(440,872)	(389,820)	95,578	(735,114)	(1,357,432)
Cash and cash equivalents, October 1, 2012	17,771,149	8,000,230	653,668	26,425,047	2,609,621
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2013</b>	<u><b>\$ 17,330,277</b></u>	<u><b>\$ 7,610,410</b></u>	<u><b>\$ 749,246</b></u>	<u><b>\$ 25,689,933</b></u>	<u><b>1,252,189</b></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 10,726,674	\$ 1,012,856	\$ 36,284	\$ 11,775,814	(\$987,827)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	736,441	926,890	113,462	1,776,793	0
Decrease (increase) in Post employment benefits expense	0	121,394	0	121,394	0
Decrease (increase) in accounts receivable	(52,892)	(496,705)	(16,136)	(565,733)	(416,994)
Decrease (increase) in prepaids and other assets	38,439	833	958	40,230	(2,727)
Decrease (increase) in inventory	0	2,075	0	2,075	0
Decrease (increase) in Due from other Funds	(828,365)	0	2,070	(826,295)	0
Decrease (increase) in Due from other governments	0	0	0	0	0
Increase (Decrease) in accounts payable	27,243	139,897	(21,606)	145,534	45,520
Increase (Decrease) in wages and fringe payable	4,235	19,099	0	23,334	421
Increase (Decrease) in compensated absences payable	1,124	25,508	0	26,632	(19)
Increase (Decrease) in enhancement reserve	0	0	0	0	0
Increase (Decrease) in accrued interest payable	65,815	0	0	65,815	0
Increase (Decrease) in deposit payable	0	0	0	0	0
Increase (Decrease) in retainage payable	22,375	0	0	22,375	0
Increase (Decrease) in due to other funds	1,261,789	0	0	1,261,789	0
Increase (Decrease) in due to other governments	836,677	0	0	836,677	0
Increase (Decrease) in deferred revenue	38,501	0	0	38,501	0
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u><b>\$ 12,878,056</b></u>	<u><b>\$ 1,751,847</b></u>	<u><b>\$ 115,032</b></u>	<u><b>\$ 14,744,935</b></u>	<u><b>\$ (1,361,626)</b></u>

The notes to the financial statements are an integral part of this statement



**CAMERON COUNTY, TEXAS  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

<b>ASSETS</b>	
Cash and cash equivalents	\$ 15,570,390
Investments	8,216,502
<b>TOTAL ASSETS</b>	<u>23,786,892</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 2,781,863
Deposits	45,615
Due to other governments	6,741,010
Fees payable	1,432,647
Judgments	12,785,757
<b>TOTAL LIABILITIES</b>	<u>23,786,892</u>
<b>NET POSITION</b>	
Net position held in trust for pension benefits	0
and other purposes	<u>\$ -</u>

**CAMERON COUNTY, TEXAS  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

<b>ADDITIONS:</b>	
Contributions:	
Excess tax proceeds	\$ -
Sale of commissary goods	-
Private donations	<u>-</u>
Total contributions	-
Investment earnings:	
Interest	-
Net increase in fair value of investments	<u>-</u>
Total investment earnings	-
Less investment expense	<u>-</u>
Net investment earnings	<u>-</u>
Total additions	<u>-</u>
<b>DEDUCTIONS:</b>	
Benefits	-
Capital expenditures - tax offices	-
Administrative expenses	-
Educational outreach	<u>-</u>
Total deductions	<u>-</u>
Change in net assets	-
Net position - beginning	599,082
Prior Period Adjustment	(599,082)
Net position - ending	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments.

Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*.

The financial report has been prepared in accordance with GASB Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*", issued in June 1999 and implemented by the County in FY 2003. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

**A. REPORTING ENTITY**

Cameron County (the County) is a public corporation and a political subdivision of the State of Texas. A Commissioners' Court, composed of four (4) elected County Commissioners and one elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement 14 "The Financial Reporting Entity", which supersedes all previous pronouncements issued by GASB and the National Council of Governmental (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39 *Determining Whether Certain Organizations are Component Units* and GASB 61 *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities are, in substance, part of the County's operations, and data from these units are combined with data of the County. On the other hand, each discretely presented component unit is reported in a separate column in the combined statements to emphasize it is legally separate from the primary government.

**Discretely Presented Component Units.** The component unit columns in the combined financial statements include the financial data of the County's component units.

The Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rent from the operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. Although the CCRMA is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints six of the seven Directors to the CCRMA Board.

The Commissioners' Court can influence operations significantly by the appointment of directors. CCRMA also has fiscal dependency on Cameron County.

Cameron County Regional Mobility Authority  
1100 E. Monroe  
Brownsville, Texas 78520

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY (continued)**

Cameron County Health Care Funding District was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of commissioners court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the district, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component unit of county government and is not a separate political subdivision of the State. Commissioners Court as the "Directors" of this district can influence operations of the CCHCFD.

The Cameron-Willacy Counties Community Supervision and Corrections Department receives office space and equipment from the County pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). Operations of the District are funded entirely by the State of Texas, except as noted above. Budgets and expenditures are approved by the appropriate State agency, and the District Director is appointed by the State District Judges of the area in accordance with State statute.

The County is mandated to provide operating space and therefore, approves their capital budget. Complete financial statements may be obtained from:

Chief Financial Officer  
Cameron-Willacy Counties Community Supervision  
and Corrections Department  
P.O. Box 3846  
Brownsville, Texas 78523

Cameron County Emergency Services District # 1 is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act to the 70th Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. Although the Emergency Services District is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints all members to the District's Board and can influence operations significantly by the appointment of members or removal of members that do not govern the Board's activities consistent with Commissioners' Court policy. Funding for the Cameron County Emergency Services District # 1's activities is generated through its ability to tax property owners within the District's unincorporated areas, and all debt incurred by the District is the responsibility of the District. Complete financial statements may be obtained from:

Cameron County Emergency Services District #1  
c/o Cameron County Program Development and Management  
1100 E. Monroe Street  
Brownsville, Texas 78520

**Condensed Financial Statements.** The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Regional Mobility Authority September 30, 2013, Cameron County Emergency Services District #1, September 30, 2013, Cameron County Health Care Funding District, September 30, 2013 and Cameron-Willacy Counties Community Supervision and Corrections Department, August 31, 2013.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY (continued)**

<b>Condensed Balance Sheet</b>	<b>Emergency Services District #1</b>	<b>Cameron-Willacy Counties Community Supervision and Corrections Department</b>	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding</b>	<b>Total Component Units</b>
<b>ASSETS</b>					
Current Assets	\$ 2,457,238	\$ 3,156,931	\$44,060,126	\$161,932	\$49,836,227
Capital Assets	-	-	84,145,792	-	84,145,792
Total Assets	<u>2,457,238</u>	<u>3,156,931</u>	<u>128,205,918</u>	<u>161,932</u>	<u>133,982,019</u>
<b>LIABILITIES</b>					
Current Liabilities	2,457,238	1,335,008	5,767,391	20,000	9,579,637
Due to other governments	-	-	250,000	-	250,000
Noncurrent Liabilities	-	-	114,376,006	-	114,376,006
Total Liabilities	<u>2,457,238</u>	<u>1,335,008</u>	<u>120,393,397</u>	<u>20,000</u>	<u>124,205,643</u>
<b>NET ASSETS</b>					
Net investment in capital assets	-	-	8,761,616	-	8,761,616
Restricted	-	-	1,661,207	141,932	1,803,139
Unrestricted	-	1,821,923	(2,610,302)	-	(788,379)
Total Net Assets	<u>-</u>	<u>1,821,923</u>	<u>7,812,521</u>	<u>141,932</u>	<u>9,776,376</u>
Total Liabilities and Net Position	<u>\$ 2,457,238</u>	<u>\$ 3,156,931</u>	<u>\$128,205,918</u>	<u>\$161,932</u>	<u>\$ 133,982,019</u>
<b>Condensed Statement of Revenues, Expenditures</b>					
<b>REVENUES</b>					
Property Tax	\$ 2,859,104	\$ -	\$ -	\$ -	\$ 2,859,104
State Aid	-	6,717,443	6,296,534	-	13,013,977
Charges for Services	-	1,061,202	3,522,283	16,219,840	20,803,325
Investment Earnings	7,702	9,404	5,818	120	23,044
Total Revenues	<u>2,866,806</u>	<u>7,788,049</u>	<u>9,824,635</u>	<u>16,219,960</u>	<u>36,699,450</u>
<b>EXPENDITURES</b>					
Charges for Services	<u>2,556,337</u>	<u>7,877,037</u>	<u>4,703,015</u>	<u>16,078,028</u>	<u>31,214,417</u>
Excess of Revenues over Expenditures	<u>310,469</u>	<u>(88,988)</u>	<u>5,121,620</u>	<u>141,932</u>	<u>5,485,033</u>
Interest Expense	-	-	(1,628,640)	-	(1,628,640)
Due to Others	(310,469)	(601,023)	-	-	(911,492)
Total net assets – beginning	<u>-</u>	<u>2,511,934</u>	<u>4,319,541</u>	<u>-</u>	<u>6,831,475</u>
Total Net Assets - Ending	<u>\$ -</u>	<u>\$ 1,821,923</u>	<u>\$ 7,812,521</u>	<u>\$ 141,932</u>	<u>\$ 9,776,376</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Government-wide and fund financial statements (continued)**

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report, except for County fiduciary activity, information on all of the activities of the County and its component units. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road & Bridge Fund, Limited Tax Revenue Bonds Fund, West Rail Fund, Drug Forfeiture Fund and the 2011 Series Certificates of Obligation meet the criteria as **major governmental funds**. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary and fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from forfeitures and fines are recognized when they have been assessed, adjudicated and earned. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace fees, intergovernmental revenue and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility imposed by the provider is met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. General revenues include all taxes and grants not restricted to specific programs and investment earnings.

**Governmental fund level financial statements** are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2013, and became due October 1, 2013 have been assessed to finance the budget of the fiscal year beginning October 1, 2013 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

at September 30, 2013. Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

**The General Fund** is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, health, welfare, and capital acquisition.

**The Road & Bridge Fund** is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads.

**Limited Tax Revenue Bonds Fund** is used to account for the taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

**2011 Series Certificates of Obligation** is used to account for the 2011 Series bond proceeds that are being used to fund Capital Projects as identified in this issuance.

**West Rail Relocation Fund** is used to account for the railroad relocation project. This project has eliminated 17 at grade crossings in the downtown area of Brownsville by re-routing them to the rural areas in the area.

**Drug Forfeiture Fund** is used to account for awards and seizures of funds and property by the law enforcement agencies of the County. The Drug Forfeiture fund is restricted for law enforcement use.

Other fund types include proprietary and fiduciary funds which are considered as nonmajor funds. Nonmajor funds include Special revenue funds (other than Road & Bridge), capital project funds (other than Capital Projects and Jail Improvements) and debt service funds (other than the Limited Tax).

**Proprietary fund level financial statements** are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's Proprietary funds include the Sheriff's Commissary, the Bridge System, the Park System and the Airport System enterprise funds. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

**Fiduciary fund level financial statements** include fiduciary funds which are classified into private purpose trust and agency funds. The County has only agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These agency funds serve custodial purposes for the District and County Clerks, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements (as it applies to the enterprise funds within these statements) to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

Internal Service Fund financial statements include the administration of the health and life benefits program provided to active and retired employees and their dependents. Premiums are paid into this fund from all county programs; contributions are used to pay claims, administrative costs and claims reserves.

**D. Assets, liabilities and net assets or equity**

**1. Deposits and Investments**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County records investments at fair market value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund's statements of activity and or statement of revenues, expenditures and changes in fund balance.

**2. Receivables and payables**

**Accounts Receivable**

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements,

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Accounts Receivable**

are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable financial resources. Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

**3. Inventories and prepaid items**

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

**4. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows consist of deferred costs on refunding debt obligations that are applicable to future period(s). Deferred inflows of resources are property tax revenue received for a future period.

**5. Capital Assets – Primary Government**

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>ASSETS</u>	<u>Years</u>
Building	40
Furniture and fixtures	5
General equipment	5
Trucks	6
Cars	6
Computer hardware	5
Infrastructure	30

**6. Compensated Absences** – A liability for unused vacation and compensatory time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences;

- a. leave or compensation is attributable to services already rendered
- b. leave or compensation is not contingent on a specific event (such as illness)

Per GASB Interpretation No. 6, liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Primary Government** – The County’s permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County’s permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Amounts of accrued vacation leave are accrued in the government-wide financial statements.

**7. Subsequent Events**

Management has evaluated subsequent events through March 28, 2014, which is the date the financial statements were available to be issued.

**8. Implementation of Accounting Standards**

*Statement 63 – Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*

This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Implementation of GASB 63 is reflected in the financial statements.

*Statement 64 – Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53.*

This objective of this statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty’s credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. Implementation of this GASB 64 did not have an impact on the County’s financial disclosures.

*Statement No. 65, Items Previously Reported Assets and Liabilities*

On March 2012 GASB issued statement No. 65 which becomes effective for periods beginning after December 15, 2012; however early implementation is encouraged. Cameron County adopted and implemented in these financial statements GASB 65. This Statement establishes accounting and financial reporting standards to reclassify, as deferred outflows or inflows of resources, certain items that were previously reported as assets or liabilities and recognizes, as outflows or inflows of resources, certain items that were previously reported as assets and liabilities. The changes adopted were applied in the current period. This statement impacted Cameron County’s financial statements by reclassifying certain debt issuance costs from an asset, to an outflow of resources in the period incurred causing a restatement in the total assets as well as the change in net position.

**9. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts, as well as insurance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period incurred.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**10. Unemployment and Workers' Compensation Benefits**

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 12).

**11. Fund Balance and flow assumptions**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net asset and unrestricted-net asset in the government wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. For the classification of fund balances in the governmental funds, the County considers expenditures to be funded from the most restrictive category first when more than one classification is available.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net assets are reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end 9/30/11. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

**Non-spendable:** these are funds that cannot be spent either because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory costs classified as *non-spendable*.

**Restricted** – these are funds that can be spent only for specific purposes and are subject to externally enforceable legal restrictions. Typically these restrictions are imposed by parties outside of the local government such as creditors through bond covenants, grantors and other governments through laws and regulations. All grants received by county government are classified as Special Revenue Funds with restricted usage. Capital Projects funded through debt issuance are classified as Restricted through bond covenants.

**Committed** – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Commitment of fund balance requires formal action by the County's highest level of decision-making authority which resides with Commissioners Court. Commissioners Court has adopted an authorization policy mandating that committed amounts remain binding unless removed or changed in the same manner employed to previously commit those resources. Cameron County Commissioners Court has committed funds of \$500,000 for any pending litigation that may arise during the year and \$500,000 for indigent defense costs in the event unanticipated costs are incurred. They have also committed \$810,252 for road projects.

**Assigned** – these funds are intended to be used for specific purposes as established by governing body.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Unassigned* – these funds represent all other residual fund balance amounts in the general fund.

Usage of Fund balance that is available for spending is reserved to formal action approval of the government's highest level of decision making authority. Through the budget process, fund balance usage is allowed only after the Commissioners Court official approval.

	General Fund	Road & Bridge	Limited Tax Revenue Bond Fund	2011 Series Certificates of Obligation	Other Governmental Funds	Total
<b>Fund Balances</b>						
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	138,098	-	-	-	-	138,098
<i>Committed</i>	-	-	-	-	-	-
Pending Litigation	500,000	-	-	-	-	500,000
Indigent Defense	500,000	-	-	-	-	500,000
Road Projects	810,252	-	-	-	-	810,252
<i>Restricted</i>	-	-	-	-	-	-
Highway& Streets	-	5,621,965	-	-	-	5,621,965
Capital Projects	-	-	-	8,691,878	101,848	8,793,726
Special Revenue Reserve for Debt	-	-	-	-	15,974,779	15,974,779
Service	-	-	4,885,521	-	610,143	5,495,664
<i>Unassigned</i>	-	-	-	-	-	-
Fund Balance	14,080,281	-	-	-	-	14,080,281
<b>Totals</b>	<u>\$ 16,028,631</u>	<u>\$ 5,621,965</u>	<u>\$ 4,885,521</u>	<u>\$ 8,691,878</u>	<u>\$16,686,770</u>	<u>\$ 51,914,765</u>

**2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net position as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds." The details of this \$(82,042,331) difference are as follows:

Bonds payable	\$ ( 53,905,206)
Accrued interest payable	(421,299)
Unfunded Actuarial Accrued Liability	( 21,975,224)
Leases payable	( 5,830,317)
Lease payable (Enterprise Fund)	47,244
Deferred charge for Refunding	1,114,243
Deferred charge on Discount	181,076
Deferred charge on Premium	( 1,636,897)
Deferred charge for issuance costs	384,049
Net adjustment to reduce fund balance - total government	
Funds to arrive at net position -governmental activities	<u>\$ (82,042,331)</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS –**  
**(continued)**

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that “governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense” on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$(8,532,626) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 3,336,306
Depreciation expense	<u>(11,868,932)</u>
Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities	<u>\$ (8,532,626)</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. The details of this difference are as follows:

Principal Repayments	\$ 4,937,174
Bond Issuance Cost Amortization & Refunding	<u>(372,694)</u>
Bond Cost Premium Amortization	<u>(35,706)</u>
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities	<u>\$ 4,528,774</u>

**C. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets**

Another element of the reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The detail of these \$2,954,499 differences is as follows:

Unfunded Actuarial Accrued Liability 10/1/12	\$ 19,020,725
Net OPEB End of Year	<u>(21,975,224)</u>
Net adjustment to increase net change in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities	<u>\$ (2,954,499)</u>

**3. DEPOSITS AND INVESTMENTS**

**A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT**

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash. It is the County’s policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2013, the carrying amount of the County’s interest-bearing demand accounts and certificates of deposit totaled \$94,910,963. Bank balances and certificates of deposit totaling \$94,560,528 at September 30, 2013, were insured by FDIC or collateralized with a Letter of Credit held by

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**3. DEPOSITS AND INVESTMENTS (continued)**

the pledging institution's agent in the County's name. Certificates of deposit are considered to be a cash equivalent. As of September 30, 2013, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a Letter of Credit in the County's name, held by the County's depository of record. Collateral amounts include coverage for balances held in the County's depository for Cameron Willacy Counties Community Supervision and the Cameron County Health Care District reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2013 was 126%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2013.

**B. INVESTMENTS**

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74<sup>th</sup> Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

*Custodial Credit Risk* – In accordance with the County's investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.

*Credit Risk*- The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

- FDIC insurance coverage
- United States Government Bonds, Notes and Bills,
- Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including
- letters of credit, of the United States or its agencies and instrumentalities,
- No Collateralized Mortgage Obligations are acceptable.

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

*Concentration of Credit Risk* – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**3. DEPOSITS AND INVESTMENTS (continued)**

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC., the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at cost which approximates market value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star's investment portfolio is required to maintain a stable \$1.00 net asset value.

The Lone Star Investment Pool is governed by a Board of Trustees (Board) who are devoted to running an investment pool with superior level of safety and protection of investments. A third party consultant, which reports directly to the Board, reviews the Pool's daily operations, makes sure investment transactions fit with the Pool's Investment Policy, monitors the custodian bank, and compares the investment advisor's performance with that of peer funds and other benchmarks. Lone Star also counts on an independent, third-party bank, the Bank of New York Mellon, for custody and valuation services. The bank settles all trades for the Pool, and secures and values its assets every day. Two other firms, American Beacon Advisors and BNY Mellon Cash Investment Strategies, manage the investment and reinvestment of the Lone Star's assets.

Overall, the County Treasury portfolio of investments earned 0.140% interest rate at September 30, 2013, based upon a weighted average for all County investments and cash balance.

**C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNIT'S**

**Cash**

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

Cameron Regional Mobility Authority (CCRMA) had demand and a time deposit carrying balance of \$39,762,191 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Emergency Services District #1 (ESD) had a demand deposit balance of \$1,744,299 which was insured by FDIC or collateralized by bank pledges held in ESD's name. Cameron-Willacy Counties Community Supervision and Corrections Department (CSCD) had demand and a time deposit carrying balance of \$3,027,195 and Cameron County Health Care Funding District had demand deposits of \$161,587 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

**Investments**

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by ESD and CCRMA; however, CCRMA does have an investment policy. CCRMA recognizes that effective cash management is good fiscal management. CCRMA's investment policy considers safety and risk of investment, while seeking to optimizing investment earnings. The purpose of the CCRMA's investment Policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the Authority to adopt a written investment policy regarding the investment of its funds and funds under its control. CCRMA's Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Authority's funds.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNIT'S**  
**(continued)**

CSCD has investments with First Public, a state of Texas investment pool for municipal investments as uncategorized and have a carrying value of \$985,622. CSCD follows the Investment policy of Cameron County, Texas as described in the following paragraph.

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with the State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74<sup>th</sup> Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

**4. RECEIVABLES**

Receivables consisted of the following at September 30, 2013

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$8,430,179	\$ 786,052	\$ 9,216,231
Taxes	8,117,882	-	8,117,882
Due from governments	7,463,361	-	7,463,361
Gross receivables	24,011,422	786,052	24,797,474
Less: allowance for uncollectible accounts	444,485	-	444,485
<b>Total Net Receivables</b>	<b>\$23,566,937</b>	<b>\$ 786,052</b>	<b>\$24,352,989</b>

At September 30, 2013, property tax receivables were reported in the combined balance sheet on page 32 net of an allowance for uncollectible taxes of \$444,485.

**5. PROPERTY TAXES**

The County adopted the 2012 tax rate, per \$100 of taxable value, for the Fiscal Year 2012-2013, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.303134	\$0.009689	\$0.312823
Road Debt Service	0.041449	0.030019	0.071468
<b>Total</b>	<b>\$0.344583</b>	<b>\$0.039708</b>	<b>\$0.384291</b>

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.384291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.0096897 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.030019 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Port of Harlingen Authority, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**5. PROPERTY TAXES (continued)**

District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, City of La Feria, City of Port Isabel, City of South Padre Island, City of Laguna Vista, City of Los Indios, City of Bayview, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Playa 1, 2 and 3, Paseo de la Playa District, Valley Mud District #2, and Cameron County Drainage Districts No. 1,3,4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made. Property taxes for the County are levied each October 1<sup>st</sup>, on the assessed value of the preceding January 1<sup>st</sup>, for all taxable real and personal property. Taxes are due and payable when levied. On January 1<sup>st</sup>, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1<sup>st</sup>, after the taxes are levied, are considered delinquent. All tax payments not received by July 1<sup>st</sup>, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 5.1% of the total delinquent taxes receivable at September 30, 2012.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**6. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2013 was as follows:

**Primary Government**

	Beginning Balance 2012	Additions	Deletions	Ending Balance 2013
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 4,131,170	\$ -	\$ -	\$ 4,131,170
Construction in progress	17,486,637	859,400	(16,723,193)	1,622,844
Total capital assets, not being depreciated	21,617,807	859,400	(16,723,193)	5,754,014
Capital assets, being depreciated:				
Buildings	95,221,980	1,764,948	-	96,986,928
Improvements other than buildings &				
Other Structures	9,324,845	-	-	9,324,845
Equipment	66,334,571	5,128,999	(1,230,062)	70,233,508
Infrastructure	293,891,955	12,306,152	-	306,198,107
Total capital assets, being depreciated	464,773,351	19,200,099	(1,230,062)	482,743,388
Less accumulated depreciation for:				
Buildings	(29,939,403)	(2,581,864)	-	(32,521,267)
Improvements other than buildings &				
Other Structures	(4,653,252)	(176,052)	-	(4,829,304)
Equipment	(51,356,465)	(1,798,037)	1,230,062	(51,924,440)
Infrastructure	(171,247,713)	(7,312,979)	-	(178,560,692)
Total accumulated depreciation	(257,196,833)	(11,868,932)	1,230,062	(267,835,703)
Total capital assets, being depreciated, net	207,576,518	7,331,167	-	214,907,685
Governmental activities capital assets, net	\$ 229,194,325	\$ 8,190,567	\$(16,723,193)	\$ 220,661,699

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**6. CAPITAL ASSETS (continued):**

<b>Business-type activities:</b>	<b>Beginning Balance 2012</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance 2013</b>
Capital assets, not being depreciated:				
Land	\$ 5,896,363	\$ 168,812	\$ -	\$ 6,065,175
Construction in progress	11,280,138	1,737,689	-	13,017,827
Total capital assets, not being depreciated	17,176,501	1,906,501	-	19,083,002
Capital assets, being depreciated:				
Buildings	15,193,807	97,700	-	15,291,507
Improvements other than buildings	15,736,708	-	-	15,736,708
Equipment	6,513,754	363,301	-	6,877,055
Other structures	27,251,577	440,243	-	27,691,820
Total capital assets, being depreciated	64,695,846	901,244	-	65,597,090
Less accumulated depreciation for:				
Buildings	(8,317,461)	(624,271)	-	(8,941,732)
Improvements other than buildings	(4,853,298)	(308,154)	-	(5,161,452)
Equipment	(5,223,000)	(221,138)	-	(5,444,138)
Other structures	(24,438,907)	(623,233)	-	(25,062,140)
Total accumulated depreciation	(42,832,666)	(1,776,796)	-	(44,609,462)
Total capital assets, being depreciated, net	21,863,180	(875,552)	-	20,987,628
Business-type activities capital assets, net	<u>\$ 39,039,681</u>	<u>\$1,030,949</u>	<u>\$ -</u>	<u>\$ 40,070,630</u>

Depreciation expense was charged to the functions of the primary government as follows:

<b>Governmental activities:</b>	
General government	\$ 1,768,320
Law enforcement and public safety	3,069,282
Highways and streets	6,679,458
Culture and recreation	134,838
Health	208,341
Welfare	8,693
Total depreciation expense - governmental activities	<u>\$ 11,868,932</u>
<b>Business-type activities:</b>	
Bridge system	\$ 736,441
Parks system	926,890
Airport system & Commissary	113,465
Total depreciation expense - business-type activities	<u>\$ 1,776,796</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**6. CAPITAL ASSETS (continued):**

**COMMITMENTS**

Cameron County entered into an agreement ("the SH550 Project Agreement") with Cameron County Regional Mobility Authority (CCRMA) to finance this transportation project. This project will be the construction of SH550 Direct Connector Ramps and associated roadway from U.S.77/83 at SH550 to 2,800 feet east of Old Alice Road, including a westbound connector ramp from SH550 to northbound U.S.77/83 and a southbound direct connector ramp from U.S.77/83 to eastbound SH550. Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012 for the purpose of providing for the payment obligations to be incurred in connection with the design, planning, construction and equipping of the SH550 Director Connector Transportation Project. CCRMA will be the owner of this project and County, as a condition of this funding, has obligated CCRMA to repay the principal balance and interest due at the same stated rates of interest the County will pay on the Bonds. The County will charge the CCRMA an administrative fee to facilitate and administer the Project funding.

Cameron County has entered into Transportation Reinvestment Zone No.1, Cameron County, with CCRMA as a funding tool for promotion of public safety, facilitation for the development or redevelopment of property, movement of traffic and promote the development of the CCRMA development program. The TRZ No.1 includes SH550, SH32 East Loop, U.S. Highway 77 bypass, U.S. 77 South, and U.S. 281 connector. In December 2012, Cameron County amended the boundaries of TRZ No. 1 to provide a second access point to and from South Padre Island. TRZ No. 2 expands acreage included in this TRZ and is a new source of revenue to CCRMA as the property develops.

**Other Capital Projects:**

The Veterans Toll Bridge expansion project adding four additional lanes has been completed on the U.S. side and completion of the southernmost section, the Mexico sector is underway; project completion date for Mexico is April 2014. This project will segregate commercial traffic from passenger traffic and will alleviate traffic congestion. This budget for this project is approximately \$14 million.

The Toll Automated System at Cameron County Parks is fully operational and is being used at all Parks locations. This system has enhanced the ability to track reservations and improve efficiency at all County Parks and has greatly improved accountability. Work began in June 2010 and system costs were \$645,000.

Judicial Courthouse Improvements for Courthouse Office additions have been completed at project costs of approximately \$463,000. This project consisted of modifications to the Central Jury Room to add courtrooms needed. Cameron County has completed major improvements at the Sheriff and Detention facilities with renovations at Detention Center #1 and #2; a cooling system at the Carrizalez Rucker Detention Facility and shower replacements and improvements to Jail Facilities.

Groundbreaking ceremonies were held on September 2012 for the Los Fresnos Annex and this facility is now operational as July 2013. Street lighting infrastructure improvements are at about 50% completion. A series of Splash Pads have been placed at County Parks and construction is anticipated to commence in FY2014 for the Browne Park Classroom Addition.

From a historical preservation standpoint, Cameron County bid out the renovation of the Laiseca Store Building located north of the Dancy Historical Courthouse and is in the process of rebidding this project.

Major roads to be improved throughout the County are Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road and the U.S. 77 Parallel Corridor Project. Primera Road project is in the construction phase and is substantially complete. The San Jose Road project bid has been awarded and construction will commence in FY2014. Vermillion Road project is under construction. U.S. 77 Parallel Corridor project is moving forward with the Right of Way acquisition process.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. CAPITAL LEASES AND INSTALLMENT PURCHASES**

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$5,830,519 at September 30, 2013. Maturities, including interest at an average rate of 3.8%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
2014	\$1,250,299	\$ 695,629	27,390	\$1,973,318
2015	947,041	449,217	22,220	1,418,478
2016	616,903	60,245	-	677,148
2017	605,891	-	-	605,891
2018-2020	1,676,226	-	-	1,676,226
Total future lease payments	5,096,360	1,205,091	49,610	6,351,061
Less: interest	(459,294)	(58,882)	( 2,366)	(520,542)
Net Present Value of Future Minimum Lease Payments	\$4,637,066	\$1,146,209	\$ 47,244	\$5,830,519
Current portion of lease payments	1,093,828	655,283	25,769	1,774,880
Long Term Lease Payments	<u>\$3,543,238</u>	<u>\$ 490,926</u>	<u>\$ 21,475</u>	<u>\$4,055,639</u>

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$157,665 in financing for law enforcement equipment and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$52,555 payable on October, 2012 through October, 2014. Interest to be paid during the term of the lease totals \$11,154.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$304,460 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$101,487 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$484,823 in financing for nine vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$161,608 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$34,539.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$495,062 in financing for equipment in Energy Management Project through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.77%, with seven payments of \$70,723 payable on January, 2012 through January, 2018. Interest to be paid during the term of the lease totals \$66,730.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$122,097 in financing for 4 vehicle and related equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.07%, with three payments of \$40,699 payable on November, 2011 through November 1, 2013. Interest to be paid during the term of the lease totals \$7,149.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)**

Cameron County entered into an agreement with Capital One Public Funding, LLC dated January 6, 2012 to provide \$627,765 in financing for a pneumatic roller, two (2) motogriders, a backhoe loader, and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$209,255 payable on January 06, 2013 through January 06, 2015. Interest to be paid during the term of the lease totals \$44,297.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$316,854 in financing for a double drum roller, a case wheel roller, two (2) vehicles, a law enforcement camera system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$105,618 payable on February 01, 2013 through February 01, 2015. Interest to be paid during the term of the lease totals \$22,476.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$141,086 in financing for a trailer, two (2) ATV's and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$47,028 payable on April 04, 2013 through April 04, 2015. Interest to be paid during the term of the lease totals \$9,955.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$362,578 in financing for thirteen (13) vehicles, office furniture, an alarm system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$120,859 payable on May 07, 2013 through May 07, 2015. Interest to be paid during the term of the lease totals \$25,585.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$219,886 in financing for a vehicle, a tractor, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.040%, with three payments of \$73,296 payable on June 01, 2013 through June 01, 2015. Interest to be paid during the term of the lease totals \$12,721.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$198,946 in financing for a vehicle, a mower, a trailer, two (2) gators, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.99%, with three payments of \$66,315 payable on July 01, 2013 through July 01, 2015. Interest to be paid during the term of the lease totals \$11,132.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$222,851 in financing for two (2) dump trucks and various auto body parts through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.97%, with three payments of \$74,283 payable on September 01, 2013 through September 01, 2015. Interest to be paid during the term of the lease totals \$12,783.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)**

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$213,771 in financing for two (2) water trucks, various auto body parts and information technology professional services. through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.91%, with three payments of \$71,257 payable on October 01, 2015 through October 01, 2015. Interest to be paid during the term of the lease totals \$12,042.

Cameron County entered into an agreement with Motorola Solutions, Inc. during fiscal year 2012 to provide \$3,368,893 in financing for Motorola communication equipment at a rate of 2.53%, with seven payments of \$535,167 payable on October 01, 2013 through October 01, 2019. Interest to be paid during the term of the lease totals \$377,281.

**Special Revenue Fund lease additions:**

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$297,855 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$99,285 payable on May, 2012 through May, 2014. Interest to be paid during the term of the lease totals \$21,133.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$259,676 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$86,559 payable on June, 2012 through June, 2014. Interest to be paid during the term of the lease totals \$18,324.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$243,076 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.20%, with three payments of \$81,025 payable on October, 2011 through October, 2013. Interest to be paid during the term of the lease totals \$14,765.

**8. OPERATING LEASES/RENTALS**

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space were \$204,426 and equipment rental paid was \$496,120 for the year ended September 30, 2013. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing October 19, 2009. As of 09/30/2013 the monthly fee is equivalent to 11.50 per unit costing \$6,543.50 per month. TWC may increase the monthly fee at any time upon 30 days notice to Cameron County. The agreement setting the rate is for five years and will automatically renew for an additional term of 30 days until written notice of change is amended.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**9. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES**

**Interfund receivables and payables consisted of the following at September 30, 2013:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 2,546,203
	Major Governmental fund	35,814
	Road & bridge	406,680
	Enterprise Fund	4,724,720
	Capital Projects Fund	8,216
Major Governmental Fund	Enterprise Fund	523,006
	Nonmajor governmental fund	1,723,305
Enterprise Fund	Nonmajor governmental fund	4,912,055
	Enterprise Fund	8,542,912
Capital Projects Fund	Road & Bridge Fund	23,000
Road and Bridge Fund	Nonmajor governmental fund	1,306,210
Non-major governmental funds	General Fund	613,764
	Major governmental funds	63,087
	Nonmajor governmental funds	1,150,419
<b>TOTAL</b>		<b>\$26,579,391</b>

- a. The purpose of interfund balances is to provide working capital on a temporary basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
- b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

**Interfund transfers during the year-ended September 30, 2013, are as follows:**

<u>Transfer To Fund</u>	<u>Transfer From Fund</u>	<u>Amount</u>
General Fund	Enterprise Fund	\$ 6,306,256
	Major governmental fund	569,330
Non-major governmental funds	General Fund	645,825
	Nonmajor governmental fund	(7,574)
General Fund	Nonmajor governmental fund	(210,703)
Non-major governmental funds	General Fund	(506,025)
	Major governmental fund	(168,566)
<b>TOTAL</b>		<b>\$ 8,027,436</b>

- a. The principal purpose of the interfund transfers is to provide matching funds for grants in the governmental funds. The transfers from the Enterprise fund to the general fund is distribution of proceeds above the enterprise operation costs, annual debt service and capital costs as defined by various interlocal agreements with cities within the county.
- b. The intended purpose of these distributions is regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

**CAMERON COUNTY, TEXAS**  
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**10. COMPENSATED ABSENCES**

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2013.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2012	\$ 693,545	\$ 27,275
Increases	2,656,165	206,781
Decrease	(2,604,223)	( 180,149)
Ending balance at September 30, 2013	<u>\$ 745,487</u>	<u>\$ 53,907</u>

The General fund has typically been used to liquidate the liability for compensated absences.

**11. LONG TERM DEBT**

**GOVERNMENTAL ACTIVITIES**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS**

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of Obligation are issued to provide funds for the acquisition and construction of major capital facilities, obligations have been issued for both governmental and business type activities.

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)**

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

The changes in General Bonded Obligation Debt are summarized as follows:

	General Obligation Bonds	Certificates of Obligation	Total
Debt payable at October 1, 2012	\$3,485,000	\$76,295,000	\$79,780,000
New Debt	-	-	-
Debt retired	(\$165,000)	(4,145,000)	(4,310,000)
Debt payable at September 30, 2013	<u>\$3,320,000</u>	<u>\$72,150,000</u>	<u>\$75,470,000</u>



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. LONG TERM DEBT (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)**

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2013 are as follows:

Year Ending September 30,	<u>Certificates of Obligation</u>		<u>General Obligation Bonds</u>		
	Principal	Interest	Principal	Interest	Total
2014	\$ 4,340,000	\$ 3,055,018	\$ 170,000	\$ 169,571	\$7,734,589
2015	4,630,000	2,893,918	180,000	161,651	7,865,569
2016	4,805,000	2,716,755	190,000	153,236	7,864,991
2017	5,005,000	2,522,785	195,000	144,414	7,867,199
2018	5,200,000	2,324,526	205,000	135,001	7,864,527
2019-2023	25,490,000	8,195,814	1,195,000	505,666	35,386,480
2024-2028	17,400,000	3,311,734	1,185,000	163,891	22,060,625
2029-2031	5,280,000	375,100	-	-	5,655,100
	<u>\$ 72,150,000</u>	<u>\$ 25,395,650</u>	<u>\$ 3,320,000</u>	<u>\$1,433,430</u>	<u>\$102,299,080</u>

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2013:

<b>GENERAL OBLIGATION BONDS:</b>	Outstanding Balance September 30, 2013	Less Current Maturities (to be paid in FY 2013-2014)	Long-Term Maturities September 30, 2014
<b>Road Bonds:</b>			
<u>\$1,575,000 Unlimited Tax Road Bonds, Series 2005</u> due in annual principal installments of \$45,000 to \$115,000 through February 1, 2025, plus interest at rates ranging from 3.0% to 4.375%, issued for road improvements	1,095,000	70,000	1,025,000
<u>\$2,575,000 Unlimited Tax Road Bonds, Series 2008</u> due in annual principal installments of \$80,000 to \$215,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6.125%, issued for road improvements.	<u>2,225,000</u>	<u>100,000</u>	<u>2,125,000</u>
<b>Total General Obligation Bonds</b>	<b>\$ 3,320,000</b>	<b>\$170,000</b>	<b>\$3,150,000</b>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)**

	Outstanding Balance September 30, 2013	Less Current Maturities (to be paid in FY 2013-2014)	Long-Term Maturities September 30, 2014
<u><b>\$11,280,000 Certificates of Obligation, Series 2005</b></u> due in annual principal installments of \$245,000 to \$895,000 through February 1, 2025, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	1,690,000	540,000	1,150,000
<u><b>\$21,420,000 Limited Tax Refunding Bonds, Series 2005</b></u> due in annual principal installments of \$825,000 to \$1,895,000 through February 1, 2020, plus interest at rates ranging from 3.0% to 5.0%, refinance previously issued bonds.	11,480,000	1,670,000	9,810,000
<u><b>\$8,000,000 Certificates of Obligation, Series 2007</b></u> Due in annual principal installments of \$25,000 to \$650,000 through February 15, 2027, plus interest at rates ranging from 4.0% to 4.5%, for capital improvements.	6,785,000	365,000	6,420,000
<u><b>\$16,075,000 Certificates of Obligation, Series 2008</b></u> due in annual principal installments of \$505,000 to 1,350,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6%, for capital improvements.	13,900,000	615,000	13,285,000
<u><b>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</b></u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%, refunding previously issued bonds.	5,385,000	280,000	5,105,000
<u><b>\$23,570,000 Certificates of Obligation, Series 2011</b></u> due in annual principal installments of \$150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%, for capital projects and road improvements.	23,420,000	580,000	22,840,000
<u><b>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</b></u> due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%, for debt service savings and to pay cost of issuance of the bond.	9,490,000	290,000	9,200,000
<b>Total Certificates of Obligation</b>	<u><b>\$72,150,000</b></u>	<u><b>4,340,000</b></u>	<u><b>\$67,810,000</b></u>
<b>Total Debt</b>	<u><b>\$75,470,000</b></u>	<u><b>\$ 4,510,000</b></u>	<u><b>\$70,960,000</b></u>
Less: Unamortized bond issue cost	( 384,049)	(97,112)	( 286,937)
Unamortized deferred refunding	(1,114,243)	(65,099)	(1,049,144)
Unamortized premium	1,455,821	134,548	1,321,273
<b>Total Debt</b>	<u><b>\$ 75,427,529</b></u>	<u><b>\$4,482,337</b></u>	<u><b>\$ 70,945,192</b></u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)**

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System is \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System is recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B, the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)**

Certificates of Obligations issued by Cameron County for capital improvements of International Toll Bridge including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2014	\$ 755,392	\$ 680,085	\$1,435,477
2015	513,891	615,594	1,129,485
2016	634,381	591,358	1,225,739
2017	667,159	562,262	1,229,421
2018	640,879	531,974	1,172,853
2019-2023	3,725,476	2,126,362	5,851,838
2024-2028	4,950,308	949,550	5,899,858
2029-2031	1,006,784	71,524	1,078,308
<b>TOTAL</b>	<b>\$12,894,270</b>	<b>\$ 6,128,709</b>	<b>\$ 19,022,979</b>

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of Cameron County Parks System including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2014	\$ 411,695	\$ 353,223	\$ 764,918
2015	438,369	337,273	775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018	509,937	279,861	789,798
2019-2023	2,893,796	1,062,205	3,956,001
2024-2028	2,980,132	382,979	3,363,111
2029-2031	425,089	30,198	455,287
<b>TOTAL</b>	<b>\$8,670,524</b>	<b>\$ 3,065,372</b>	<b>\$11,735,896</b>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**B. CAPITAL LEASES**

The annual requirements to retire general non-bonded debt outstanding at September 30, 2013, are as follows:

<u>Changes in General Non-Bonded Debt</u>	<u>Non-Bonded Debt</u>
Capital leases payable at October 1, 2012	\$7,929,752
New debt issued	-
Debt retired	(2,099,233)
Capital Leases payable at September 30, 2013 (Note 7)	<u>\$5,830,519</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2013 are reported in Note 7.

**C. ADVANCED REFUNDING AND DEFEASED DEBT**

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of \$9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund \$6,635,000 of outstanding Certificates of Obligation, Series 2005 and \$2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of \$9,610,000 but were sold at a net premium of \$437,592. After the County contributed \$59,498 and after paying issuance cost, insurance premium, and underwriting fees of \$241,518 the net proceeds were \$9,865,572.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest the net proceeds were \$5,918,541.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. LONG TERM DEBT (continued)**

**C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)**

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A, the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000, in the amounts of \$5,010,000, \$2,315,000 and \$14,930,000, respectively. The 2005 refunding bonds carried an initial principal amount of \$21,420,000 but were sold at a premium of \$1,085,226 with accrued interest of \$143,304. After the County contributed \$1,686,405 and after paying issuance cost of \$370,348 and \$143,304 of accrued interest the net proceeds were \$23,821,283.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. Government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005 and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000 are redeemed on February 15, 2010. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt of the enterprise and the refunded part of the Series 2000 bonds were removed from the governmental activities column of the statement of net assets. As of September 30, 2009, the balance remaining on this debt was \$18,880,000. The reacquisition price exceeded net carrying amount of the old debt by \$2,096,412. This amount is being netted against the new debt and amortized over the remaining life of the bonds, which is the same life as the refunded debt.

As a result of the advance refunding, the County decreased its total debt service requirements by \$2,688,624, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$993,324, after reduction of prior funds on hand of \$1,191,350.

In prior years, the County has defeased various bond issues by creating separate, irrevocable trust funds. New debt has been issued and proceeds were used to purchase U.S. government securities placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, this debt has been considered defeased and therefore, removed as a liability from the governmental activities column of the statement of net assets.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES**

**Revenue Bonds and Certificates of Obligation**

**International Toll Bridge System**

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996 A. The uses of the refunding bonds proceeds are reported in the Defeased Debt section.

During fiscal year 1996, an additional "fund" was established to control the expenditure of the \$3,555,000 proceeds of International Toll Bridge System Revenue Bonds, Series 1996 B. The new "fund" was established to pay for certain construction work to be performed at Veteran's International Bridge.

Again, during fiscal year 1997, proceeds from the \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 issue were placed in the construction fund. The \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 represents the second of three anticipated debt issues necessary for the completion of the Veterans International Bridge Project.

The final financing for the Veteran's International Toll Bridge Project was a bond issued on September 10, 1998. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

**The changes in Business-type activities total debt are summarized as follows:**

Debt payable at October 1, 2012	\$6,340,000
Debt retired	(855,000)
Less unamortized discount and bond issue cost	(69,895)
Debt payable at September 30, 2013	<u>\$ 5,415,105</u>

Debt includes the following individual issues at September 30, 2013:

**REVENUE BONDS:**

	Outstanding Balance September 30, 2013	Less Current Maturities (to be Paid in FY 2013-2014)	Long-Term Maturities September 30, 2014
<u>\$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007; due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.</u>	2,195,000	405,000	1,790,000
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.</u>	<u>3,290,000</u>	<u>485,000</u>	<u>2,805,000</u>
	5,485,000	890,000	4,595,000
Less: Unamortized discount and issue cost	<u>(69,895)</u>	<u>(13,072)</u>	<u>(56,823)</u>
<b>Total Debt</b>	<u><b>\$5,415,105</b></u>	<u><b>\$ 876,928</b></u>	<u><b>\$4,538,177</b></u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

**Revenue Bonds (continued)**

Interest on the International Toll Bridge System debt is paid each May 1 and November 1 and interest on the Park System debt is paid each June 1 and December 1. Principal and interest payments constitute direct obligations of the County payable from a combination of a pledge of net revenues, derived from the operation of the Systems, and the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

Business-type activity bonded debt is secured by, and payable with the net revenues of enterprise activities. The annual requirements to amortize all revenue bonded debt outstanding as of September 30, 2013 are as follows:

Year Ending September 30,	International Toll Bridge System		Parks System		Total
	Principal	Interest	Principal	Interest	
2014	\$ 890,000	\$ 215,103	-	-	1,105,103
2015	935,000	176,614	-	-	1,111,614
2016	970,000	136,411	-	-	1,106,411
2017	1,015,000	94,494	-	-	1,109,494
2018	1,060,000	50,675	-	-	1,110,675
2019	615,000	14,145	-	-	629,145
	<u>\$ 5,485,000</u>	<u>\$ 687,442</u>	<u>-</u>	<u>-</u>	<u>6,172,442</u>

**Bond Indenture Requirements**

During the period in which the bonds are outstanding, the International Toll Bridge Bond Resolution and Order requires the County to create and maintain certain accounts or "funds" to receive the gross revenues derived from the operations of the System.

In accordance with the terms of the Bond Resolution, these assets can be used to 1) pay the maintenance and operating expenses of the System, 2) pay the debt service costs of the System's revenue bonds, and 3) pay for any ordinary maintenance, repairs, or replacements to the System's property. Any remaining revenues may be transferred to other County funds or used for the purchase of the System's outstanding revenue bonds at a price less than par and accrued interest. During fiscal year 1984, a "fund" was established to control the expenditure of the proceeds of a bond sale. The "fund" was established to pay for certain construction work to be performed on the System.

**Advance Refunding**

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

**Advance Refunding (continued)**

Certificates of Obligation, Series 1996B in the amounts of \$5,010,000 and \$2,315,000, respectively. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt.

As a result of the advance refunding, the Cameron County International Toll Bridge System decreased its total debt service requirements by \$1,672,305, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$367,254, after reduction of prior funds on hand of \$1,191,350. These savings and economic gain are part of the savings disclosed in Note 11C above.

On October 15, 2007, Cameron County authorized the issuance of Cameron County, Texas International Toll Bridge System Revenue Refunding Bonds, Series 2007 to refund the International Toll Bridge System Revenue Improvement Bonds, Series 1997, \$6,125,000. These bonds are payable from and secured by the net revenues of the Toll Bridge System. The 2007 Refunding Bonds were sold at par (\$4,005,000) with an additional Toll Bridge contribution of \$167,508 for bond issuance costs. Present Value savings on this Revenue Refund 2007 issue were \$206,932.

**Certificates of Obligation**

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

**Certifications of Obligation (continued)**

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy

County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B; the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

Certificates of Obligations issued by Cameron County for capital improvements of *International Toll Bridge* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2014	\$ 755,392	\$ 680,085	\$1,435,477
2015	513,891	615,594,	1,129,485
2016	634,381	591,358	1,225,739
2017	667,159	562,262	1,229,421
2018	640,879	531,974	1,172,853
2019-2023	3,725,476	2,126,362	5,851.838
2024-2028	4,950,308	949,550	5,899,858
2029-2031	1,006,784	71,524	1,078,308
TOTAL	<u>\$12,894,270</u>	<u>\$ 6,128,709</u>	<u>\$ 19,022,979</u>

**Certificates of Obligation  
Cameron County Parks**

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund. As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

**Certifications of Obligation (continued)**

valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of *Cameron County Parks System* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2014	\$ 411,695	\$ 353,223	\$ 764,918
2015	438,369	337,273	775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018	509,937	279,861	789,798
2019-2023	2,893,796	1,062,205	3,956,001
2024-2028	2,980,132	382,979	3,363,111
2029-2031	425,089	30,198	455,287
TOTAL	<u>\$8,670,524</u>	<u>\$ 3,065,372</u>	<u>\$11,735,896</u>

**Defeased Debt  
Toll Bridge System**

On August 1, 1989, Cameron County issued \$4,200,000 International Toll Bridge System Revenue Refunding and Improvement Bonds; Series 1989. The net proceeds of \$3,740,275 from said issue (after payment of \$459,725 in issue costs and accrued interest) were used to purchase U.S. Treasury obligations for the advance refunding of the 1983 Toll Bridge Revenue Bonds in the amount of \$2,500,000, and \$1,515,275 were utilized in the Toll Bridge Construction Fund for the acquisition of real property.

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996-A. The net proceeds of \$10,731,885 from said issue, (after payment of \$317,802 in issue costs and accrued interest), were used to purchase U.S. Treasury obligations for the advance refunding of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992, bonds outstanding totaled \$1,085,000.

Additionally, the U.S. Treasury obligations were deposited in an irrevocable trust with an escrow agent to provide for debt service payments of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992. As a result, the bonds referred to above are considered to be defeased, and the liability for those bonds has been removed from long-term debt. At September 30, 2011 defeased bonds outstanding remain of \$440,000. As a result of the advance refunding, the County will decrease its total debt service payments during the period of the new bond issue by \$517,303 and incur an economic gain of \$502,676 (difference between present values of debt service payments on old and new debt).

The purpose of the advance refunding of the above-mentioned Revenue Bond issues was to achieve savings through reduced interest rates made possible by including a limited tax pledge as security.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. RISK MANAGEMENT**

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases \$500,000 in coverage for public employees theft and dishonesty blanket bond through National Union Five Insurance Company of Pittsburgh.

**WORKERS' COMPENSATION INSURANCE**

The County is a member of a risk pool for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county related governmental entity to provide for self-insurance. The County participates in the fund under an agreement pursuant to the provisions of Article 8309h of the Texas Workers' Compensation Act. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2012 calendar year contribution was \$1,149,581.

The following is a schedule of premiums paid and claims incurred:

Calendar* Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2010	1,124,531	634,463	490,068
2011	1,183,081	532,079	651,002
2012	1,149,581	419,527	730,054

**OTHER INSURANCE**

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy and automobile liability policy have a plan anniversary date of July 1<sup>st</sup>. The following are the coverage limits of the policies:

**AUTOMOBILE LIABILITY COVERAGE**

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Personal Injury Protection</u>
\$100,000 per person \$300,000 per occurrence	\$100,000 per occurrence	\$5,000 per person
-Coverage for County-owned vehicles		-Coverage for non-owned and hired vehicles
-Personal injury protection for specified vehicles		-Limited Mexico coverage
-Includes uninsured/under insured motorists		-The deductible is \$1,000 per occurrence.

The annual premium is \$148,330 for Automobile Liability and \$77,104 for automobile physical damage for the period July 1, 2012 through July 1, 2013. Insurance premium provides coverage for 501 vehicles. No settlements exceeded insurance coverage during the past three years.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. RISK MANAGEMENT (continued)**

**COMPREHENSIVE GENERAL LIABILITY COVERAGE**

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Employee Benefits</u>	<u>Personal and Adv Injury Liability</u>
\$100,000 per person	\$100,000 per occurrence	\$100,000 per occurrence	\$100,000 per person
\$300,000 per occurrence			\$300,000 per offense
aggregate			

-The deductible is \$5,000 per occurrence. The annual premium is \$128,348 for the period July 1, 2012 through July 1, 2013. No settlements exceeded insurance coverage during the past three years.

**PROPERTY AND CASUALTY COVERAGE**

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of rents. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

**EMPLOYEE HEALTH AND LIFE BENEFITS**

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Over the past several years, actual costs have increased from 2% to 5% due to general claims growth. Cameron County continues to promote Wellness Plans and Preventative Care, thus resulting in a Fund Balance of \$831,095. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well-being of the program as well as maintaining the ability to provide the level of care desired by the County and increasing the county contribution for all employees.

During fiscal year 2013, a total of \$8,447,028 was paid in benefits and \$1,512,623 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$589,205 as of September 30, 2013. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year</u> <u>2012-2013</u>	<u>Fiscal Year</u> <u>2011-2012</u>	<u>Fiscal Year</u> <u>2010-2011</u>
Unpaid claims, beginning of fiscal year	\$619,191	\$459,066	\$ 286,808
Incurred claims (including incurred but not reported)	8,417,042	8,260,955	7,673,024
Payments of claims	(8,447,028)	(8,100,830)	(7,500,766)
Unpaid claims, end of fiscal year	<u>\$ 589,205</u>	<u>\$ 619,191</u>	<u>\$ 459,066</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. RISK MANAGEMENT (continued)**

**PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY**

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverage's that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

**ENTERPRISE ACTIVITY COVERAGE**

The System maintains insurance coverage for fire, extended coverage, malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts significantly less than the historical cost of each bridge through McGriff Insurance Agency, AGCS Marine Ins. Co. (Alianz).

The Gateway International Bridge has \$3,300,000 in coverage for the bridge span property damage and \$5,500,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$4,900,000 to cover property damage to the bridge spans and \$2,500,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$4,900,000 to cover property damage to the bridge spans and \$6,500,000 for use and occupancy coverage protecting from loss of revenues. A significant portion of the amounts capitalized in toll bridges and approaches constitute non-construction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges.

Windstorm and Hail insurance coverage is included under General Property Insurance coverage provided by Diamond State Insurance Company with a 2% deductible for Enterprise Funds of Cameron County. Flood insurance coverage in the amount of \$3,279,629 is provided for buildings by Harleysville Ins. Co. and NFIP.

**13. COMMITMENTS AND CONTINGENCIES**

**LITIGATION**

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is also a defendant in cases involving law enforcement operations. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County is not known at this time.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. COMMITMENTS AND CONTINGENCIES (continued)**

Civil cases involving personnel matters have been settled during fiscal year 2013 and financial impact has not been material to the county. Additionally, the County is a defendant in other cases involving employment related litigation. The outcome of these lawsuits are not known and financial impact to the county is not expected to be material. The County has Committed Fund Balance of \$500,000 for pending litigation claims.

The County is a defendant in a real estate case where Plaintiffs allege County abandoned an easement that was given to County Parks for the use of park purposes. This is a complicated case involving donated land that Commissioners Court sought to develop by leasing land for development of a hotel complex within the park. The outcome of this case is not known at this time and the material effect, if any, is not known.

**INTERLOCAL AGREEMENTS**

**Harlingen, Texas and San Benito, Texas**

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.

Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2013 produced a \$521,968 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of \$130,492.

**Brownsville, Texas**

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and the County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2013 produced a distribution to City of Brownsville of \$1,288,520.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. COMMITMENTS AND CONTINGENCIES (continued)**

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County:

**Surplus Distributed from Operations**

Year Ended September 30,	Cameron County	City of Brownsville	Total Surplus (Deficiency)
2013	\$ 1,288,520	\$1,288,520	\$2,577,040
2012	1,554,861	1,554,861	3,109,722
2011	1,528,935	1,528,935	3,057,870
2010	1,468,453	1,468,453	2,936,906
2009	1,243,111	1,243,111	2,486,222
2005-2008	10,147,565	10,147,565	20,295,130
2001-2004	8,091,408	8,091,408	16,182,816
1999-2000*	92,672	92,672	185,344
	<u>\$25,415,525</u>	<u>\$25,415,525</u>	<u>\$ 50,831,050</u>

\* For period of operations between April 30, 1999 and September 30, 1999. Operations commenced on April 30, 1999.

**Cameron County Regional Mobility Authority (CCRMA)**

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for the CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work will be provided by Cameron County through Project Road Map. CCRMA aggressively continues to work with Texas Department of Transportation on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, West Rail Relocation, FM509 and SH550 Phase II and Phase III, Olmito Rail Expansion/Harlingen Relocation and I-69/US77.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. Through the issuance of the \$40,000,000 Revenue and Tax Bonds, Series 2012, Cameron County provided the funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. COMMITMENTS AND CONTINGENCIES (continued)**

**Tax Increment Reinvestment Zones (TIRZ)**

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville and Reinvestment Zone #1 in Brownsville; City of San Benito and San Benito Reinvestment Zone #1. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. On November 23, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into an interlocal agreement to participate in “Transportation Reinvestment Zone No. 1, County of Cameron.” This agreement was further modified on December 2012 amending boundaries of CCRMA TRZ#1 due to changes in CCRMA Development Program. Project limits and components of CCRMA incorporated State Highway 550, State Highway 32, FM509, US 77 South and bypasses on US 77 and US 281. Cameron County in cooperation with CCRMA designated TRZ#2 to facilitate development of South Padre Island Second Access project. Through these agreements, County will remit to CCRMA 100% of the incremental value of property located in this zone for the purpose of facilitating the development of portions of State Highway 550, the Outer Parkway, East Loop, FM 509, SH32, US77 South and bypasses on US 77 and US 281. This agreement remains in effect as long as any CCRMA debt is outstanding and unpaid. Distributions for FY 2013 were City of Brownsville \$46,385, city of La Feria \$8,467, CCRMA \$89,459 and City of San Benito \$25,185.

**14. RETIREMENT PLAN**

**Plan Description**

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide, Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan’s provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

**Funding Policy**

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.83% for the months of the accounting year in 2012 and 9.19% for the months of the accounting year in 2013.

**CAMERON COUNTY, TEXAS**  
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**14. RETIREMENT PLAN (continued)**

The contribution rate payable by the employee members for the calendar years 2012 and 2013 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**Annual Pension Cost**

For the employer's accounting year ended September 30, 2013, the annual pension cost for the TCDRS plan for its employees was \$4,156,182 and the actual employer contributions were \$5,406,830. Employer contribution represents the amount County needs to contribute to fund future benefits for current, former and retired employees. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011 and December 31, 2012, the basis for determining the contribution rates for calendar years 2012 and 2013.

The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and

(b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis.

The most recent actuarial valuation, dated December 31, 2012, is as follows:

**Actuarial Valuation Information**

	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>12/31/2012</u>
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage	level percentage	level percentage
Amortization method	of payroll, closed	of payroll, closed	of payroll, closed
Amortization period	20 years	20 years	20 years
Asset valuation method	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund value
<b>Actuarial Assumptions:</b>			
Investment return*	8.00%	8.00%	8.00%
Projected salary increases*	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

\*Includes inflation at the stated rate

**Trend Information**  
**for the Retirement Plan for the Employees of Cameron County, Texas**

<u>Accounting</u> <u>Year</u> <u>Ending</u>	<u>Annual</u> <u>Pension</u> <u>Cost (APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net</u> <u>Pension</u> <u>Obligation</u>
2011	4,229,220	121%	-
2012	4,096,266	125%	-
2013	4,156,182	130%	-

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**14. RETIREMENT PLAN (continued)**

**Funded Status & Funding Progress**

As of December 31, 2012, the most recent actuarial valuation date, the plan was 88.40 percent funded. The actuarial accrued liability for benefits was \$178,887,492, and the actuarial value of assets \$158,128,384, resulting in an unfunded actuarial accrued liability of \$20,759,108. The annual covered payroll was \$58,850,771 and the ratio of the UAAL to the covered payroll was 35.27 percent. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Schedule of Funding Progress for the Retirement Plan  
for the Employees of Cameron County, Texas**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/05	93,373,660	101,902,519	8,528,859	91.63%	44,873,621	19.01%
12/31/06	105,494,186	110,145,016	4,650,830	95.78%	49,198,903	9.45%
12/31/07	116,524,682	120,764,884	4,240,202	96.49%	51,477,007	8.24%
12/31/08	118,553,243	132,229,200	13,675,957	89.66%	54,361,802	25.16%
12/31/09	134,004,195	146,854,435	12,850,240	91.25%	56,201,915	22.86%
12/31/10	141,393,519	156,649,171	15,255,652	90.26 %	57,141,769	26.70%
12/31/11	148,123,337	165,612,995	17,489,658	89.44 %	58,360,461	29.97%
12/31/12	158,128,384	178,887,492	20,759,108	88.40%	58,850,771	35.27%

**Other Post Employment Benefits**

Governmental Accounting Standards Board issued Statement No. 45 improving financial reporting by requiring systematic, accrual-basis measurement and recognition of Other Post Employment Benefits (OPEB) costs over a period that approximates an employee's years of service. In compliance with this statement, Cameron County has implemented the requirements of GASB Statement No. 45 during fiscal year 2008; GASB 45 benefits provided by Cameron County to retirees only includes medical benefits. Cameron County administers a single-employer defined benefit variety that covers employees, retirees and their spouses. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Effective 10/1/07, retirees are not eligible for medical benefits after age 65. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. Cameron County does not offer dental, vision, hearing or life insurance benefits to retirees. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree &amp; Spouse</u>	<u>Retiree &amp; 1 Child</u>	<u>Family including spouse</u>
Medical/Tx	\$250.78	\$460.78	\$400.78	\$525.78

Membership in the plan at 10/01/2013 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,622
Retirees and beneficiaries receiving benefits:	46

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**14. RETIREMENT PLAN (continued)**

**Annual OPEB Costs and Net OPEB Obligation**

The Annual Required Contribution (ARC) is the amount Cameron County would be required to report as an expense for fiscal year beginning October 1, 2012. The ARC is equal to the Normal Cost and an additional amount to amortize the unfunded Actuarial Accrued Liability (AAL) over 27 years on a closed basis. The ARC is the representation of an accounting expense, and the County is not required by Texas law or by contractual agreement to fund this expense or to contribute to a special separate trust.

For fiscal year end 2013, the County's annual OPEB cost (expense) was \$3,552,418 for the post employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution and net OPEB obligation information is summarized below.

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation.

	10/1/10 9/30/11	10/1/11 9/30/12	10/1/12 9/30/13
Annual Required Contribution	\$ 3,247,016	\$ 3,519,814	\$ 3,519,814
Add Interest on Net OPEB Obligation	533,679	673,862	815,830
Adjustment to ARC	(134,797)	(145,574)	(148,007)
Annual OPEB Cost	3,645,898	4,048,102	4,187,637
Less Contributions Made	(141,333)	(498,888)	(635,219)
Change in Net OPEB Obligation	3,504,565	3,549,214	3,552,418
Net OPEB Obligation-beginning of year	13,341,977	16,846,542	20,395,756
Net OPEB Obligation - end of year	<u>\$ 16,846,542</u>	<u>\$ 20,395,756</u>	<u>\$ 23,948,174</u>

***Trend Information***

The following table shows the estimated annual OPEB cost and net OPEB obligation for the prior 3 years:

Fiscal Year End	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net Ending OPEB Obligation
09/30/11	\$3,645,898	\$ 141,333	3.9%	\$16,846,542
09/30/12	\$4,048,102	\$ 498,888	12.3%	\$20,395,756
09/30/13	\$4,187,637	\$ 635,219	15.2%	\$23,948,174

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**14. RETIREMENT PLAN (continued)**

**Annual OPEB Costs and Net OPEB Obligation**

As of 10/1/2011, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was \$21,378,645 and the actuarial value of assets was -0-, resulting in an unfunded actuarial balance. The covered payroll (annual payroll of active employees covered by the Plan) was \$50,560,206 and the ratio of the UAAL to the covered payroll was 42%.

**SCHEDULE OF FUNDING PROGRESS**

***Unfunded 4.0% Discount Rate***

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
10/1/2009	\$0	\$19,807,065	\$19,807,065	0.0%	\$49,052,791	40%
10/1/2010	\$0	\$19,807,065	\$19,807,065	0.0%	\$49,632,027	40%
10/1/2011	\$0	\$21,378,645	\$21,378,645	0.0%	\$50,560,206	42%
10/1/2012	\$0	\$21,378,645	\$21,378,645	0.0%	\$50,560,206	42%

**Actuarial Methods and Assumptions**

Cameron County's first actuarial study was completed as of 10/1/07; current actuarial study is reflected on data as of 10/1/11. The actuarial cost method used for determining benefit obligations the Projected Unit Credit Method. Under this methodology the actuarial present value of projected benefits is the value of benefits expected to be paid for both active members and retirees. The Actuarial Accrued Liability (AAL) is the actuarial present value of benefits accrued as of the valuation date. The AAL equals the present value of benefits multiplied to a fraction equal to service to date over service at expected retirement. Normal Cost is the actuarial present value of benefits allocated to the valuation year. This equals the present value of benefits divided by service at the anticipated date of retirement. Retirees are not accruing anymore service; their normal cost is zero. In determining the ARC, the Unfunded AAL is amortized as a level dollar over 27 years on a closed basis. Actuarial assumptions are summarized in the chart listed:

***Economic Assumptions***

Discount Rate (liabilities)	Pay-as-you-go: 4.0% effective rate
Health Cost Trend (post- 65)	N/A. Medical benefits are not available after age 65.
Health Cost Trend (pre-65)	6.30% in the first year (FYE 2011) 6.20% in the 2nd year Downgrade by 4.70% per year in FYE 2095 and beyond
Retiree Premium Increases	Same as trend disclosed above

Demographic assumptions regarding retirement and turnover are based on statistics taken from the Texas County and District Retirement System (TCDRS) pension valuation. For retirement prior to age 65, 50% of employees are assumed to elect continued coverage in retirement under the current plan. 50% of employees are assumed to have a covered spouse in retirement and no dependent children are assumed. It is also assumed that husbands are three years older than their wives. The Medical plan was reviewed as well participant census, paid claims and reinsurance recoveries data from the date September 2007 through

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**14. RETIREMENT PLAN (continued)**

October 2012. Medical premiums are assumed to increase with the medical trends. Administrative expenses and stop loss premiums per employee per month for plan years 2008 thru 2012.

Cameron County has not funded a separate, irrevocable trust to fund annual OPEB costs. The discount rate used for OPEB determination costs is 4.0%; the County's long term expectation of returns on its operating funds. Retirement and withdrawal rates are the same as used by Texas County and District Retirement System in its actuarial valuations of retirement benefits.

Healthcare inflation rate used in this actuary study was determined by using health cost projection rates released by the Office of the Actuary at the Centers for Medicare and Medicaid Services (CMS). Inflation rate was determined for both medical costs and administrative costs.

**HEALTH CARE INFLATION**

<i>FYE</i>	<i>Pre-65</i>	<i>Post-65</i>
2011	6.30%	n/a
2012	6.20%	n/a
2013 -2014	6.10%	n/a
2015-2019	6.00%	n/a
2020-2025	5.90%	n/a
2026-2033	5.80%	n/a
2034	6.10%	n/a
2035	6.20%	n/a
2036	6.4%	n/a
2037	6.50%	n/a
2038	6.40%	n/a
2039-2040	6.30%	n/a
20401-2042	6.20%	n/a
2043-2044	6.10%	n/a
2045-2046	6.00%	n/a
2047-2049	5.90%	n/a
2050-2054	5.80%	n/a
2055-2059	5.70%	n/a
2060-2063	5.60%	n/a
2064-2068	5.50%	n/a
2069-2073	5.40%	n/a
....	.....	n/a
2095+	4.70%	n/a

The actuarial study was completed using (1) actuarial valuations that involve estimates of the value of reported amounts and assumptions about the probability of events far into the future and (2) these actuarial amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. OPEB calculations are based on the substantive plan in effect at the time of valuation and on the pattern of sharing of costs between employer and plan members.

**Additional Disclosures**

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**14. RETIREMENT PLAN (continued)**

**Additional Disclosures (continued)**

Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 45) and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. The County does not have a separate audited GAAP basis postemployment benefit plan report available for defined benefit plans. Currently, the County funds costs associated with OPEB on a current "pay as you go" basis for each single year through annual appropriations authorized by Commissioners Court during the annual County Budget Adoption Process.

**MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN  
GROUP TERM LIFE FUND**

Cameron County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report may be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768-2034 or by calling 1-800-823-7782.

**Funding Policy**

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County's contributions for the GTLF for the years ended 9/30/13, 2012 and 2011, were \$148,409, \$144,924, and \$151,183 respectively, which equaled the contractually required contributions each year.

**15. PRIOR PERIOD ADJUSTMENTS**

Government Wide Statement of Activities reflects a prior period adjustment of \$(1,078,759) due to implementation of GASB 65 which gives guidance relative to bond issuance costs. Issuance costs being amortized in prior years have been recognized and a prior period adjustment is stated.

The Special Revenue funds had a reduction in the beginning fund balance for \$(43,043) due to an accounting error in the prior year. The nature of the error was an over recognition of revenue.

The Enterprise Funds had a prior period adjustment of \$(309,713) due to implementation of GASB65. Bond issuance costs that were being amortized have been recognized and a prior period adjustment is recognized.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2013

**16. PENDING GASBs IMPLEMENTATION**

Statement No. 66, *Technical Corrections – 2012 an amendment of GASB Statements No. 10 and No. 62.*

This Statement becomes effective for Cameron County beginning with its year ending September 30, 2014. The object of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

This Statement amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type. As a result, governments should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement 54 and Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*.

This Statement also amends Statements 62 by modifying the specific guidance on accounting (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or groups of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges or Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

Statement No. 67, *Financial Reporting for Pension Plan and amendment of GASB Statement No. 25*

This Statement becomes effective for Cameron County beginning with its year ending September 30, 2014. The object of this statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. This Statement replaces the requirements of Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 25 and 50 remain applicable to pension plans that are not administered through trusts covered by the scope of this Statement and to defined contribution plans that provide postemployment benefits other than pensions.

Cameron County management has not yet determined the effect these Statements will have on the entity's financial statements.



**REQUIRED SUPPLEMENTARY INFORMATION**  
**(unaudited)**



**REQUIRED SUPPLEMENTARY INFORMATION**

**CAMERON COUNTY TCDR  
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll
12/31/1998	46,004,136	54,381,167	8,377,031	84.60%	26,453,451	31.67%
12/31/1999	50,840,391	59,136,340	8,295,949	85.97%	30,655,949	27.06%
12/31/2000	56,516,320	64,784,817	8,268,497	87.24%	32,532,534	25.42%
12/31/2001	62,598,170	71,168,785	8,570,615	87.96%	34,379,083	24.93%
12/31/2002	69,003,064	78,981,989	9,978,925	87.37%	37,269,024	26.78%
12/31/2003	77,233,976	86,294,229	9,060,253	89.50%	40,609,115	22.31%
12/31/2004	84,815,990	94,567,180	9,751,190	89.69%	43,786,102	22.27%
12/31/2005	93,373,660	101,902,519	8,528,859	91.63%	44,873,621	19.01%
12/31/2006	105,494,186	110,145,016	4,650,830	95.78%	49,198,903	9.45%
12/31/2007	116,524,682	120,764,884	4,240,202	96.49%	51,477,007	8.24%
12/31/2008	118,553,243	132,229,200	13,675,957	89.66%	54,361,802	25.16%
12/31/2009	134,004,195	146,854,435	12,850,240	91.25%	56,201,915	22.86%
12/31/2010	141,393,519	156,649,171	15,255,652	90.26%	57,141,769	26.70%
12/31/2011	148,123,337	165,612,995	17,489,658	89.44%	58,360,461	29.97%
12/31/2012	158,128,384	178,887,492	20,759,108	88.40%	58,850,771	35.27%

**CAMERON COUNTY OPEB  
SCHEDULE OF FUNDING PROGRESS  
Unfunded 4.0% Discount Rate**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
10/1/2007	\$0	\$29,819,229	\$29,819,229	0.00%	\$ 48,724,142	61%
10/1/2008	\$0	\$29,819,229	\$29,819,229	0.00%	\$ 47,208,137	63%
10/1/2009	\$0	\$19,807,065	\$19,807,065	0.00%	\$ 49,052,791	40%
10/1/2010	\$0	\$19,807,065	\$19,807,065	0.00%	\$ 49,632,027	40%
10/1/2011	\$0	\$21,378,645	\$21,378,645	0.00%	\$ 50,560,206	42%
10/1/2012	\$0	\$21,378,645	\$21,378,645	0.00%	\$ 50,560,206	42%

CAMERON COUNTY, TEXAS  
**General Fund**  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual  
For the Fiscal Year Ended September 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 48,174,030	\$ 48,174,030	\$ 48,777,046	\$ 603,016
Licenses and permits	510,328	510,328	680,845	170,517
Intergovernmental	3,691,205	3,902,789	4,240,909	338,120
Charges for services	6,385,084	6,428,329	7,619,093	1,190,764
Fines and forfeitures	5,333,206	5,407,825	5,555,624	147,799
Miscellaneous	3,548,235	3,840,768	4,299,628	458,860
<b>TOTAL REVENUES</b>	<b>67,642,088</b>	<b>68,264,069</b>	<b>71,173,145</b>	<b>2,909,076</b>
<b>EXPENDITURES</b>				
General government	15,962,873	17,320,290	16,263,118	1,057,172
Law enforcement and public safety	50,855,328	50,370,025	49,398,112	971,913
Health	2,591,161	2,545,746	2,397,777	147,969
Welfare	4,684,997	4,671,668	4,563,775	107,893
<b>TOTAL EXPENDITURES</b>	<b>74,094,359</b>	<b>74,907,729</b>	<b>72,622,782</b>	<b>2,284,947</b>
Excess of Revenues Over (Under) Expenditures	(6,452,271)	(6,643,660)	(1,449,637)	5,194,023
<b>OTHER FINANCING SOURCES (USES)</b>				
Gain on Sale of capital assets	50,000	50,000	15,709	(34,291)
Sale of Land	0	0	0	0
Capital lease financing	0	0	0	0
Transfers in	6,773,445	6,773,445	6,306,256	(467,189)
Transfers (out)	(371,174)	(371,174)	(506,025)	(134,851)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,452,271</b>	<b>6,452,271</b>	<b>5,815,940</b>	<b>(636,331)</b>
Net change in fund balance	0	(191,389)	4,366,303	4,557,692
Committed Fund Balance	0	0		
Fund Balance - beginning	0	191,389	11,662,328	11,470,939
<b>FUND BALANCE - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,028,631</b>	<b>\$ 16,028,631</b>

The notes to the financial statements are an integral part of this statement.

**CAMERON COUNTY, TEXAS**  
Required Supplementary Information  
**SPECIAL ROAD AND BRIDGE FUND**  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual  
For the Fiscal Year Ended September 30, 2013

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
<b>REVENUES</b>				
Tax Revenues	\$ 6,124,243	\$ 6,124,243	\$ 6,188,736	\$ 64,493
Licenses and Permits	2,498,174	2,498,174	3,291,243	793,069
Intergovernmental Revenues (State shared)	742,831	880,715	1,097,945	217,230
Miscellaneous Revenues	448,000	474,892	851,645	376,753
<b>TOTAL REVENUES</b>	<u>9,813,248</u>	<u>9,978,024</u>	<u>11,429,569</u>	<u>1,451,545</u>
<b>EXPENDITURES</b>				
<b>HIGHWAYS AND STREETS:</b>				
GIS	248,641	248,641	226,316	22,325
District Attorney	34,907	34,907	34,042	865
Precinct #1 Commissioner Staff	95,546	95,546	93,507	2,039
Precinct #2 Commissioner Staff	98,364	98,364	95,552	2,812
Precinct #3 Commissioner Staff	103,006	103,006	95,394	7,612
Precinct #4 Commissioner Staff	97,956	97,956	95,370	2,586
Consolidated Road Districts M & O	6,460,348	6,622,021	6,418,055	203,966
Colonia Paving	36,348	39,451	39,451	0
FEMA Projects	0	0	0	0
Engineering & Right-of-Way	881,566	881,566	825,334	56,232
Planning and Inspection	758,566	758,566	755,188	3,378
<b>TOTAL HIGHWAYS AND STREETS</b>	<u>8,815,248</u>	<u>8,980,024</u>	<u>8,678,209</u>	<u>301,815</u>
<b>DEBT SERVICE:</b>				
Principal retirement	978,000	978,000	910,814	67,186
Interest	70,000	70,000	68,192	1,808
<b>TOTAL DEBT SERVICE</b>	<u>1,048,000</u>	<u>1,048,000</u>	<u>979,006</u>	<u>68,994</u>
<b>TOTAL EXPENDITURES</b>	<u>9,863,248</u>	<u>10,028,024</u>	<u>9,657,215</u>	<u>370,809</u>
Excess of Revenues Over (Under) Expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>1,772,354</u>	<u>1,822,354</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital lease financing	0	0	0	0
Transfer (out)	0	0	0	0
Transfer in	0	0	0	0
Sale of Capital assets	50,000	50,000	119,580	69,580
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>	<u>50,000</u>	<u>50,000</u>	<u>119,580</u>	<u>69,580</u>
Net change in fund balances	<u>0</u>	<u>0</u>	<u>1,891,934</u>	<u>1,891,934</u>
Fund Balance - beginning	<u>0</u>	<u>0</u>	<u>3,730,031</u>	<u>3,730,031</u>
<b>FUND BALANCE - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,621,965</u>	<u>\$ 5,621,965</u>

## **CAMERON COUNTY, TEXAS**

### **Notes to Required Supplementary Information**

**September 30, 2013**

**Budgetary information** – The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County's Auditor and approved by the Commissioners Court following a public hearing. The County maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's governing body in as such is a good management control device. The following are the funds which have legally adopted budgets: General Fund, Debt Service Funds and Special Revenue Funds. Project-length financial plans are adopted for the Capital Projects Funds.

The budget law of the State of Texas provides that "the amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in said funds plus the anticipated revenues for the current year for which the budget is made as estimated by the County Auditor." In addition, the law provides that the Commissioners Court "may, upon proper application, transfer an existing budget surplus during the year to a budget of like kind and fund but no such transfer shall increase the total budget."

Each year, all departments submit to the County Auditor requests for appropriation. These requests are reviewed, compiled and presented to the Commissioners Court for approval. The Commissioners Court conducts departmental budget reviews, adjusts budget requests to final form and conducts a public hearing in the County Administration Building. One copy of the proposed budget must be filed with the County Clerk and one with the County Auditor. Copies must be available to the public. The Commissioners Court must provide for the public hearing on the budget on some date within seven calendar days after the filing of the budget and prior to October 1 of the current fiscal year.

The County controls appropriations at the category level (i.e., personnel, fringe, overtime, travel and education, facilities, services, equipment, supplies, vehicles, healthcare and debt) for each department/project within the General Fund and the Special Revenue Funds. Grants are budgeted in total and not at the category level. All Debt Service Funds' expenditures for principal and interest on long-term debt are considered to be in the debt category. Appropriation transfers may be made between categories or departments only with the approval of the Commissioners Court. Such transfers were made during fiscal year 2013. Unencumbered funds lapse at fiscal year end. The original budgets presented in the report are the approved budgets before amendments and transfers. The final budgets presented in this report reflect the budgets as amended for all appropriation transfers processed during the fiscal year. More comprehensive accounting of activity on the budgetary basis is provided in a separate report, which is available for public inspection in the office of the Cameron County Auditor, 1100 E. Monroe St., Brownsville, Texas 78520.

**Encumbrances** – Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts and other commitments for the expenditure of monies) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because commitments will be re-appropriated and honored during the subsequent year.

#### **FUNDS WITH EXCESS EXPENDITURES OVER APPROPRIATIONS**

There were no funds with excess expenditures over budgeted.

## **SUPPLEMENTARY INFORMATION**

CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2013

SPECIAL REVENUE									
	JUDICIAL					LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	FEDERAL BLOCK GRANT FUND	CHAPTER 19 FUND
	FEDERAL TASK FORCE GRANT FUND	COLONIA PAVING PROJECT FUND	COURTHOUSE SECURITY FUND	LATERAL ROAD FUND					
ASSETS									
Cash	\$ 44	\$ 18,738	\$ 0	\$ 417,301	\$ 324,050	\$ 107,328	\$ 246,156	\$ 79,335	
Accounts receivable	1,112	35	0	97	71	96,297	50,842	3,524	
Due from other governments	64,609	0	0	0	0	0	80,672	0	
Due from other funds	30,928	0	0	0	0	0	174,000	14,566	
Other assets	0	0	0	0	0	9	0	0	
TOTAL ASSETS	\$ 96,693	\$ 18,773	\$ 0	\$ 417,398	\$ 324,121	\$ 203,634	\$ 551,670	\$ 97,425	
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,984	\$ 11	\$ 1,215	\$ 14,566	
Wages, fringe and accrued absences payable	0	0	0	0	2,030	3,113	13,964	0	
Due to other governments	4,299	0	0	0	0	21,272	0	3,671	
Due to other funds	92,394	18,773	0	0	0	179,238	536,491	79,188	
TOTAL LIABILITIES	96,693	18,773	0	0	12,014	203,634	551,670	97,425	
FUND BALANCE									
Restricted	0	0	0	417,398	312,107	0	0	0	
TOTAL FUND BALANCE	0	0	0	417,398	312,107	0	0	0	
TOTAL LIABILITIES AND FUND BALANCE	\$ 96,693	\$ 18,773	\$ 0	\$ 417,398	\$ 324,121	\$ 203,634	\$ 551,670	\$ 97,425	



CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2013

SPECIAL REVENUE								
	FEDERAL LAW ENFORCEMENT FUND	O.N.D.C.P FUND	BORDER HEALTH ISSUES FUND	TDH - IMMUNIZATION ACTION PLAN FUND	VICTIMS OF CRIME FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND	DEL MAR HEIGHTS FUND
ASSETS								
Cash	\$ 301,732	\$ 163,916	\$ 69,750	\$ 107,228	\$ 12,500	\$ 23,923	\$ 257,657	\$ 0
Accounts receivable	0	0	304,574	0	0	51,865	162,871	0
Due from other governments	557,205	467,182	0	163,160	87,813	58,931	17,969	0
Due from other funds	9,145	705	1,634	0	60,644	3,864	273,494	0
Other assets	0	0	1,362	14	0	383	0	0
TOTAL ASSETS	\$ 868,082	\$ 631,803	\$ 377,320	\$ 270,402	\$ 160,957	\$ 138,966	\$ 711,991	\$ 0
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 76,458	\$ 39,201	\$ 24,469	\$ 16,828	\$ 9,093	\$ 11,253	\$ 133,582	\$ 0
Wages, fringe and accrued absences payable	4,644	0	12,529	24,305	0	3,387	17,604	0
Due to other governments	0	1,187	0	0	14,295	64	0	0
Due to other funds	786,980	588,747	340,322	133,285	120,883	124,262	5,747	0
TOTAL LIABILITIES	868,082	629,135	377,320	174,418	144,271	138,966	156,933	0
FUND BALANCE								
Restricted	0	2,668	0	95,984	16,686	0	555,058	0
TOTAL FUND BALANCE	0	2,668	0	95,984	16,686	0	555,058	0
TOTAL LIABILITIES AND FUND BALANCE	\$ 868,082	\$ 631,803	\$ 377,320	\$ 270,402	\$ 160,957	\$ 138,966	\$ 711,991	\$ 0

CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2012

SPECIAL REVENUE								
	VALLE ESCODIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND	WIC FUND	WEED AND SEED PROGRAMS FUND	ELSALADO SEWER PROJECT FUND	LA FERIA GARDENS FUND	HARRIS TRACT FUND	BAIL SECURITY FUND
ASSETS								
Cash	\$ 48,728	\$ 3,250,117	\$ 352,794	\$ 8,040	\$ 0	\$ 0	\$ 0	\$ 353,228
Accounts receivable	0	68,187	824,019	1,025	0	0	0	0
Due from other governments	21,045	0	2,040	7,716	0	0	0	0
Due from other funds	0	205,647	304,062	5,619	0	0	0	0
Other assets	0	0	3,776	0	0	0	0	1,173,890
TOTAL ASSETS	\$ 69,773	\$ 3,523,951	\$ 1,486,691	\$ 22,400	\$ 0	\$ 0	\$ 0	\$ 1,527,118
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 0	\$ 5,923	\$ 46,681	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,448,317
Wages, fringe and accrued absences payable	0	12,522	99,326	383	0	0	0	0
Due to other governments	0	40,583	2,477	0	0	0	0	27,433
Due to other funds	69,773	815	1,338,207	19,983	0	0	0	0
TOTAL LIABILITIES	69,773	59,843	1,486,691	20,366	0	0	0	1,475,750
FUND BALANCE								
Restricted	0	3,464,108	0	2,034	0	0	0	51,368
TOTAL FUND BALANCE	0	3,464,108	0	2,034	0	0	0	51,368
TOTAL LIABILITIES AND FUND BALANCE	\$ 69,773	\$ 3,523,951	\$ 1,486,691	\$ 22,400	\$ 0	\$ 0	\$ 0	\$ 1,527,118

CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2013

SPECIAL REVENUE								
	SELF HELP CENTERS FUND	LOCAL SOLID WASTE ENFORCEMENT FUND	HOME DISASTER ASSISTANCE GRANT FUND	ENCUMBERED PRE-TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES FUND	SAFE & SOBER PROGRAM FUND
ASSETS								
Cash	\$ 36,474	\$ 735	\$ 773,363	\$ 10,202	\$ 168,089	\$ 382,763	\$ 12,086	\$ 9,255
Accounts receivable	2,949	0	29,077	49,895	106,855	470,492	3,973	0
Due from other governments	36	0	481,357	0	0	75,000	6,093	0
Due from other funds	635	0	8,778	53,553	77,296	481,802	8,462	0
Other assets	0	0	0	0	0	4,402	1,170	0
TOTAL ASSETS	\$ 40,094	\$ 735	\$ 1,292,575	\$ 113,650	\$ 352,240	\$ 1,414,459	\$ 31,784	\$ 9,255
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 320	\$ 0	\$ 0	\$ 30,171	\$ 91,813	\$ 58,461	\$ 1,170	\$ 0
Wages, fringe and accrued absences payable	0	0	0	24,020	10,043	61,265	1,560	0
Due to other governments	0	0	0	1,945	91,553	281,027	0	0
Due to other funds	39,774	735	1,292,575	8,855	124,463	76,325	29,054	9,255
TOTAL LIABILITIES	40,094	735	1,292,575	64,991	317,872	477,078	31,784	9,255
FUND BALANCE								
Restricted	0	0	0	48,659	34,368	937,381	0	0
TOTAL FUND BALANCE	0	0	0	48,659	34,368	937,381	0	0
TOTAL LIABILITIES AND FUND BALANCE	\$ 40,094	\$ 735	\$ 1,292,575	\$ 113,650	\$ 352,240	\$ 1,414,459	\$ 31,784	\$ 9,255

CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2013

**SPECIAL REVENUE**

	DA HOT CHECK FUND	DRUG ENFORCEMENT TASK FORCE FUND	NANCY SOLISENO/SIER RA ALTO FUND	L.R.G.D.C. RECYCLING GRANT FUND	TAX ASSESSOR VIT	SANTA ROSA BOYS & GIRLS CLUB FUND	LAGUNA HEIGHTS	ATTORNEY GENERAL CHILD SUPPORT FUND
<b>ASSETS</b>								
Cash	\$ 92,384	\$ 55,795	\$ 0	\$ 0	\$ 1,338,098	\$ 1,097	\$ 150,960	\$ 99,292
Accounts receivable	0	0	0	0	300	0	0	7,792
Due from other governments	4,244	0	0	0	0	0	0	22,003
Due from other funds	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 96,628</b>	<b>\$ 55,795</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,338,398</b>	<b>\$ 1,097</b>	<b>\$ 150,960</b>	<b>\$ 129,087</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47,291	\$ 0	\$ 0	\$ 1,173
Wages, fringe and accrued absences payable	0	0	0	0	0	0	0	6,480
Due to other governments	0	0	0	0	1,119,417	0	0	0
Due to other funds	5,000	55,795	0	0	0	1,097	150,960	32,323
<b>TOTAL LIABILITIES</b>	<b>5,000</b>	<b>55,795</b>	<b>0</b>	<b>0</b>	<b>1,166,708</b>	<b>1,097</b>	<b>150,960</b>	<b>39,976</b>
<b>FUND BALANCE</b>								
Restricted	91,628	0	0	0	171,690	0	0	89,111
<b>TOTAL FUND BALANCE</b>	<b>91,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,690</b>	<b>0</b>	<b>0</b>	<b>89,111</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 96,628</b>	<b>\$ 55,795</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,338,398</b>	<b>\$ 1,097</b>	<b>\$ 150,960</b>	<b>\$ 129,087</b>

CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2013

**SPECIAL REVENUE**

	PRE TRIAL INTERVENTION FUND	WEST RAIL RELOCATION FUND	DRUG FORFEITURE TRUST FUND	COLONIA STREET LIGHT FUND	LAGUNA MADRE WATER & SEWER FUND	FIFTH JUDICIAL REGION	TOTAL SPECIAL REVENUE FUNDS
<b>ASSETS</b>							
Cash	\$ 457,686	\$ 0	\$ 0	\$ 144,887	\$ 122,566	\$ 42,046	\$ 10,040,343
Accounts receivable	4,105	0	0	0	0	0	2,239,957
Due from other governments	0	0	0	13,726	46,822	118,895	2,296,518
Due from other funds	31,864	0	0	0	10	0	1,746,708
Other assets	0		0	0	0	0	1,185,006
<b>TOTAL ASSETS</b>	<b>\$ 493,655</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 158,613</b>	<b>\$ 169,398</b>	<b>\$ 160,941</b>	<b>\$ 17,508,532</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 3,855	\$ 46,462	\$ 0	\$ 2,118,297
Wages, fringe and accrued absences payable	4,585	0	0	2,692	0	0	304,452
Due to other governments	40	0	0	0	0	0	1,609,263
Due to other funds	0	0	0	0	122,936	160,941	6,545,176
<b>TOTAL LIABILITIES</b>	<b>4,625</b>	<b>0</b>	<b>0</b>	<b>6,547</b>	<b>169,398</b>	<b>160,941</b>	<b>10,577,188</b>
<b>FUND BALANCE</b>							
Restricted	489,030	0	0	152,066	0	0	6,931,344
<b>TOTAL FUND BALANCE</b>	<b>489,030</b>	<b>0</b>	<b>0</b>	<b>152,066</b>	<b>0</b>	<b>0</b>	<b>6,931,344</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 493,655</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 158,613</b>	<b>\$ 169,398</b>	<b>\$ 160,941</b>	<b>\$ 17,508,532</b>

CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2013

**CAPITAL PROJECTS**

	UNLIMITED TAX ROAD BONDS FUND	DANCY BUILDING RENOVATION FUND	JAIL CAPITAL IMPROVEMENT FUND	ENERGY GRANTS FUND	HAVA GRANT FUND	JUDICIAL COMPLEX	TOTAL CAPITAL PROJECTS FUNDS
<b>ASSETS</b>							
Cash	\$ 34,642	\$ 0	\$ 569	\$ 0	\$ 116,822	\$ 86,195	\$ 238,228
Accounts receivable	8	0	7,649	0	0	20	7,677
Due from other governments	0	0	0	0	0	0	0
Due from other funds	2,434	0	0	0	78,872	64	81,370
Other assets	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 37,084</b>	<b>\$ -</b>	<b>\$ 8,218</b>	<b>\$ -</b>	<b>\$ 195,694</b>	<b>\$ 86,279</b>	<b>\$ 327,275</b>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,517	\$ 21,517
Wages, fringe and accrued absences payable	0	0	0	0	0	0	0
Due to other governments	0	0	0	0	0	0	0
Due to other funds	0	0	8,216	0	195,694	0	203,910
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>8,216</b>	<b>0</b>	<b>195,694</b>	<b>21,517</b>	<b>225,427</b>

**FUND BALANCE**

Restricted	37,084	0	2	0	0	64,762	101,848
<b>TOTAL FUND BALANCE</b>	<b>37,084</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>64,762</b>	<b>101,848</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 37,084</b>	<b>\$ 0</b>	<b>\$ 8,218</b>	<b>\$ 0</b>	<b>\$ 195,694</b>	<b>\$ 86,279</b>	<b>\$ 327,275</b>

CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2013

DEBT SERVICE			
	UNLIMITED TAX BONDS	TOTAL DEBT SERVICE FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>			
Cash	\$ 605,837	\$ 605,837	\$ 10,884,408
Accounts receivable	740	740	2,248,374
Taxes receivable - net of allowances	72,580	72,580	72,580
Notes receivable	0	0	0
Due from other governments	0	0	2,296,518
Due from other funds	0	0	1,828,078
Other assets	0	0	1,185,006
<b>TOTAL ASSETS</b>	<u>679,157</u>	<u>679,157</u>	<u>\$ 18,514,964</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	0	0	\$ 2,139,814
Wages, fringe and accrued absences payable	0	0	304,452
Due to other governments	0	0	1,609,263
Due to other funds	0	0	6,749,086
Deferred Revenue	0	0	-
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>0</u>	<u>10,802,615</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue-property taxes	69,014	69,014	69,014
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>69,014</u>	<u>69,014</u>	<u>69,014</u>
<b>FUND BALANCE</b>			
Restricted for debt service	610,143	610,143	610,143
Restricted for special revenue	0	0	6,931,344
Restricted for capital projects	0	0	101,848
<b>TOTAL FUND BALANCE</b>	<u>610,143</u>	<u>610,143</u>	<u>7,643,335</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 679,157</u>	<u>\$ 679,157</u>	<u>\$ 18,514,964</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

SPECIAL REVENUE	JUDICIAL							CHAPTER 19 FUND
	FEDERAL TASK FORCE GRANT	COLONIA PAVING PROJECT FUND	COURTHOUSE SECURITY FUND	LATERAL ROAD FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	FEDERAL BLOCK GRANT FUND	
<b>REVENUES</b>								
Intergovernmental	\$ 111,336	\$ 138,421	\$ 0	\$ 49,002	\$ 0	\$ 0	\$ 208,944	\$ 3,500
Charges for services	0	0	0	0	184,391	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	1,193	893	479,846	0	0
<b>TOTAL REVENUES</b>	<b>111,336</b>	<b>138,421</b>	<b>0</b>	<b>50,195</b>	<b>185,284</b>	<b>479,846</b>	<b>208,944</b>	<b>3,500</b>
<b>EXPENDITURES</b>								
General government	0	0	0	0	0	527,429	0	0
Law enforcement and public safety	135,766	0	0	0	163,073	0	225,715	3,500
Highways and streets	0	0	0	17,067	0	0	0	0
Health	0	0	0	0	0	0	0	0
Welfare	0	0	0	0	0	0	0	0
Capital Outlay	0	138,421	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>135,766</b>	<b>138,421</b>	<b>0</b>	<b>17,067</b>	<b>163,073</b>	<b>527,429</b>	<b>225,715</b>	<b>3,500</b>
Excess of Revenues Over (Under) Expenditures	(24,430)	0	0	33,128	22,211	(47,583)	(16,771)	0
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	24,430	0	0	0	0	18,220	16,771	0
Transfers (out)	0	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>24,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,220</b>	<b>16,771</b>	<b>0</b>
Net change in fund balances	0	0	0	33,128	22,211	(29,363)	0	0
Fund Balances - October 1, 2012	0	0	0	384,270	289,896	29,363	0	0
Prior Period Adjustment							0	
<b>FUND BALANCES - SEPTEMBER 30, 2012</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 417,398</b>	<b>\$ 312,107</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

<b>SPECIAL REVENUE</b>	<b>FEDERAL LAW ENFORCEMENT FUND</b>	<b>UNIFIED NARCOTICS INTL. TASK FORCE</b>	<b>BORDER HEALTH ISSUES FUND</b>	<b>TDH - IMMUNIZATION ACTION PLAN FUND</b>	<b>VICTIMS OF CRIME FUND</b>	<b>TUBERCULOSIS PROGRAM FUND</b>	<b>HEALTH BLOCK GRANT FUND</b>	<b>DEL MAR HEIGHTS FUND</b>
<b>REVENUES</b>								
Intergovernmental	1,498,527	2,366,349	945,768	857,225	368,344	502,675	645,941	0
Charges for services	0	0	0	0	0	0	68,274	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	88,719	2,054	0	179,452	0
<b>TOTAL REVENUES</b>	<b>1,498,527</b>	<b>2,366,349</b>	<b>945,768</b>	<b>945,944</b>	<b>370,398</b>	<b>502,675</b>	<b>893,667</b>	<b>0</b>
<b>EXPENDITURES</b>								
General government	0	0	0	0	0	0	0	0
Law enforcement and public safety	1,249,151	2,370,463	0	0	478,535	0	0	0
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	966,068	913,996	0	504,847	875,890	0
Welfare	0	0	0	0	0	0	0	0
Capital Outlay	262,925	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,512,076</b>	<b>2,370,463</b>	<b>966,068</b>	<b>913,996</b>	<b>478,535</b>	<b>504,847</b>	<b>875,890</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(13,549)	(4,114)	(20,300)	31,948	(108,137)	(2,172)	17,777	0
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of capital assets	0	0	0	0	0	0	675	0
Transfers in	13,549	0	20,300	0	110,191	2,172	0	0
Transfers (out)	0	0	0	0	0	0	(2,989)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>13,549</b>	<b>0</b>	<b>20,300</b>	<b>0</b>	<b>110,191</b>	<b>2,172</b>	<b>(2,314)</b>	<b>0</b>
Net change in fund balances	0	(4,114)	0	31,948	2,054	0	15,463	0
Fund Balances - October 1, 2012	0	6,782	0	107,079	14,632	0	539,595	0
Prior Period Adjustment				(43,043)				
<b>FUND BALANCES - SEPTEMBER 30, 2013</b>	<b>0</b>	<b>2,668</b>	<b>0</b>	<b>95,984</b>	<b>16,686</b>	<b>0</b>	<b>555,058</b>	<b>0</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

<b>SPECIAL REVENUE</b>	<b>VALLE ESCONDIDO SEWER PROJECT</b>	<b>COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND</b>	<b>WIC FUND</b>	<b>WEED AND SEED PROGRAMS FUND</b>	<b>EL SALADO SEWER PROJECT FUND</b>	<b>LA PERIA GARDENS FUND</b>	<b>HARRIS TRACT FUND</b>	<b>BAIL SECURITY FUND</b>
<b>REVENUES</b>								
Intergovernmental	\$ 131,728	\$ 607,684	\$ 4,328,673	\$ 83,445	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	0	50,033	0	0	0	0	0	938
<b>TOTAL REVENUES</b>	<b>131,728</b>	<b>657,717</b>	<b>4,328,673</b>	<b>83,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>938</b>
<b>EXPENDITURES</b>								
General government	0	0	0	0	0	0	0	39,603
Law enforcement and public safety	0	441,300	0	90,124	0	0	0	0
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	4,328,673	0	0	0	0	0
Welfare	131,728	0	0	0	0	0	0	0
Capital Outlay	0	52,275	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>131,728</b>	<b>493,575</b>	<b>4,328,673</b>	<b>90,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,603</b>
Excess of Revenues Over (Under) Expenditures	0	164,142	0	(6,679)	0	0	0	(38,665)
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	0	0	5,633	0	0	0	0
Transfers (out)	0	(96)	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(96)</b>	<b>0</b>	<b>5,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net change in fund balances	0	164,046	0	(1,046)	0	0	0	(38,665)
Fund Balances - October 1, 2012	0	3,300,062	0	3,080	0	0	0	90,033
Prior Period Adjustment								
<b>FUND BALANCES - SEPTEMBER 30, 2013</b>	<b>\$ 0</b>	<b>\$ 3,464,108</b>	<b>\$ 0</b>	<b>\$ 2,034</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 51,368</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

<b>SPECIAL REVENUE</b>	<b>SELF HELP CENTERS FUND</b>	<b>LOCAL SOLID WASTE ENFORCEMENT FUND</b>	<b>HOME DISASTER ASSISTANCE GRANT FUND</b>	<b>ENCUMBERED PRE - TRIAL RELEASE FUND</b>	<b>JUVENILE JUSTICE ALTERNATIVE ED. FUND</b>	<b>TEXAS JUVENILE PROBATION COMMISSION FUND</b>	<b>JUVENILE SERVICES</b>	<b>SAFE &amp; SOBER PROGRAM FUND</b>
<b>REVENUES</b>								
Intergovernmental	\$ 245,312	\$ 0	\$ 1,810,139	\$ 102,711	\$ 637,101	\$ 2,831,589	\$ 100,560	\$ 0
Charges for services	0	0	0	0	0	11,688	0	0
Fines and forfeitures	0	0	0	33,029	0	5,920	0	0
Miscellaneous	0	0	0	164,005	344,478	13,419	0	0
<b>TOTAL REVENUES</b>	<b>245,312</b>	<b>0</b>	<b>1,810,139</b>	<b>299,745</b>	<b>981,579</b>	<b>2,862,616</b>	<b>100,560</b>	<b>0</b>
<b>EXPENDITURES</b>								
General government	0	0	0	0	0	0	0	0
Law enforcement and public safety	0	0	0	572,269	1,058,595	2,654,058	116,309	0
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Welfare	245,312	0	1,810,139	0	0	0	0	0
Capital Outlay	0	0	0	0	0	68,743	0	0
<b>TOTAL EXPENDITURES</b>	<b>245,312</b>	<b>0</b>	<b>1,810,139</b>	<b>572,269</b>	<b>1,058,595</b>	<b>2,722,801</b>	<b>116,309</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	(272,524)	(77,016)	139,815	(15,749)	0
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	0	0	226,000	192,714	96	15,749	0
Transfers (out)	0	0	0	(4,489)	(81,330)	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>221,511</b>	<b>111,384</b>	<b>96</b>	<b>15,749</b>	<b>0</b>
Net change in fund balances	0	0	0	(51,013)	34,368	139,911	0	0
Fund Balances - October 1, 2012	0	0	0	99,672	0	797,470	0	0
Prior Period Adjustment								
<b>FUND BALANCES - SEPTEMBER 30, 2013</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 48,659</b>	<b>\$ 34,368</b>	<b>\$ 937,381</b>	<b>\$ 0</b>	<b>\$ 0</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

**SPECIAL REVENUE**

	DA HOT CHECK FUND	DRUG ENFORCEMENT TASK FORCE FUND	NANCY SOLISENO/SIER RA ALTO FUND	L.R.G.D.C. RECYCLING GRANT FUND	TAX ASSESSOR VIT	SANTA ROSA BOYS & GIRLS CLUB FUND	LAGUNA HEIGHTS	ATTORNEY GENERAL CHILD SUPPORT FUND
<b>REVENUES</b>								
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 276,009	\$ 100,707
Charges for services	26,845	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	281	0	0	0	43,469	0	0	167
<b>TOTAL REVENUES</b>	<b>27,126</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>43,469</b>	<b>0</b>	<b>276,009</b>	<b>100,874</b>
<b>EXPENDITURES</b>								
General government	0	0	0	10,000	67,316	0	0	0
Law enforcement and public safety	40,382	0	0	0	0	0	0	176,455
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Welfare	0	0	0	0	0	0	276,009	0
Capital Outlay	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>40,382</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>67,316</b>	<b>0</b>	<b>276,009</b>	<b>176,455</b>
Excess of Revenues Over (Under) Expenditures	(13,256)	0	0	0	(23,847)	0	0	(73,581)
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0	0	0
Transfers (out)	0	0	0	0	0	(1,493)	0	(127,880)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,493)</b>	<b>0</b>	<b>(127,880)</b>
Net change in fund balances	(13,256)	0	0	0	(23,847)	(1,493)	0	(203,461)
Fund Balances - October 1, 2012	104,884	0	0	0	195,537	1,493	0	292,572
Prior Period Adjustment								
<b>FUND BALANCES - SEPTEMBER 30, 2013</b>	<b>\$ 91,628</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 171,690</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 89,111</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

<b>SPECIAL REVENUE</b>									
	PRE TRIAL INTERVENTION FUND	WEST RAIL RELOCATION FUND	DRUG FORFEITURE TRUST FUND	COLONIA STREET LIGHT FUND	LAGUNA MADRE WATER & SEWER FUND	FIFTH JUDICIAL REGION FUND	TOTAL SPECIAL REVENUE FUNDS		
<b>REVENUES</b>									
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 170,740	\$ 160,895	\$	19,293,325	
Charges for services	342,500	0	0	0	0	0		633,698	
Fines and forfeitures	0	0	0	0	0	0		38,949	
Miscellaneous	1,326	0	0	147,087	0	0		1,517,360	
<b>TOTAL REVENUES</b>	<b>343,826</b>	<b>0</b>	<b>0</b>	<b>147,087</b>	<b>170,740</b>	<b>160,895</b>		<b>21,483,332</b>	
<b>EXPENDITURES</b>									
General government	0	0	0	115,027	0	0		759,375	
Law enforcement and public safety	224,642	0	0	0	0	160,895		10,161,232	
Highways and streets	0	0	0	0	0	0		17,067	
Health	0	0	0	0	0	0		7,589,474	
Welfare	0	0	0	0	170,740	0		2,633,928	
Capital Outlay	0	0	0	0	0	0		522,364	
<b>TOTAL EXPENDITURES</b>	<b>224,642</b>	<b>0</b>	<b>0</b>	<b>115,027</b>	<b>170,740</b>	<b>160,895</b>		<b>21,683,440</b>	
Excess of Revenues Over (Under) Expenditures	119,184	0	0	32,060	0	0		(200,108)	
<b>OTHER FINANCING SOURCES (USES)</b>									
Sale of capital assets	0	0	0	0	0	0		675	
Transfers in	0	0	0	0	0	0		645,825	
Transfers (out)	0	0	0	0	0	0		(218,277)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>428,223</b>	
Net change in fund balances	119,184	0	0	32,060	0	0		228,115	
Fund Balances - October 1, 2012	369,846	0	0	120,006	0	0		6,746,272	
Prior Period Adjustment								(43,043)	
<b>FUND BALANCES - SEPTEMBER 30, 2013</b>	<b>\$ 489,030</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 152,066</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 6,931,344</b>	

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

<b>CAPITAL PROJECTS</b>	<b>UNLIMITED TAX ROAD BONDS FUND</b>	<b>ENERGY GRANTS</b>	<b>JAIL CAPITAL PROJECTS FUND</b>	<b>HAVA GRANT FUND</b>	<b>JUDICIAL COMPLEX</b>	<b>TOTAL CAPITAL PROJECTS FUNDS</b>
<b>REVENUES</b>						
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	46,062	0	0	0	0	46,062
Charges for services	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Miscellaneous	1,265	0	169	0	274	1,708
<b>TOTAL REVENUES</b>	<b>47,327</b>	<b>0</b>	<b>169</b>	<b>0</b>	<b>274</b>	<b>47,770</b>
<b>EXPENDITURES</b>						
Bond issuance costs	0	0	0	0	0	0
Capital outlay	21,040	0	128,067	0	31,219	180,326
<b>TOTAL EXPENDITURES</b>	<b>21,040</b>	<b>0</b>	<b>128,067</b>	<b>0</b>	<b>31,219</b>	<b>180,326</b>
Excess of Revenues Over (Under) Expenditures	26,287	0	(127,898)	0	(30,945)	(132,556)
<b>OTHER FINANCING SOURCES (USES)</b>						
Bond issuance	0	0	0	0	0	0
Sale of capital assets	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Transfers (out)	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net change in fund balances	26,287	0	(127,898)	0	(30,945)	(132,556)
Fund Balances - October 1, 2012	10,797	0	127,900	0	95,707	234,404
<b>FUND BALANCES - SEPTEMBER 30, 2013</b>	<b>\$ 37,084</b>	<b>\$ 0</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>\$ 64,762</b>	<b>\$ 101,848</b>

CAMERON COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<b>DEBT SERVICE</b>			
	UNLIMITED TAX BONDS	TOTAL DEBT SERVICE FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>			
Taxes	\$ 362,285	\$ 362,285	\$ 362,285
Intergovernmental	0	0	19,339,387
Charges for services	0	0	633,698
Fines and forfeitures	0	0	38,949
Miscellaneous	1,389	1,389	1,520,457
<b>TOTAL REVENUES</b>	<b>363,674</b>	<b>363,674</b>	<b>21,894,776</b>
<b>EXPENDITURES</b>			
General government	0	0	759,375
Law enforcement and public safety	0	0	10,161,232
Highway and streets	0	0	17,067
Health	0	0	7,589,474
Welfare	0	0	2,633,928
Capital Outlay	0	0	702,690
Bond issuance costs	0	0	0
Principal retirement	165,000	165,000	165,000
Interest and fiscal charges	178,001	178,001	178,001
<b>TOTAL EXPENDITURES</b>	<b>343,001</b>	<b>343,001</b>	<b>22,206,767</b>
Excess of Revenues Over (Under) Expenditures	20,673	20,673	(311,991)
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	0	0	675
Transfers in	0	0	645,825
Transfers (out)	0	0	(218,277)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>428,223</b>
Net change in fund balances	20,673	20,673	116,232
Fund Balances - October 1, 2012	589,470	589,470	7,570,146
Prior Period Adjustment			(43,043)
<b>FUND BALANCES - SEPTEMBER 30, 2013</b>	<b>\$ 610,143</b>	<b>\$ 610,143</b>	<b>\$ 7,643,335</b>





## **CAMERON COUNTY, TEXAS MAJOR GOVERNMENTAL FUNDS**

### **GENERAL FUND**

The General Fund accounts for the resources used to finance the fundamental operations of the County. It is the basic fund of the County and covers all activities for which a separate fund has not been established.

### **ROAD & BRIDGE FUND**

This fund accounts for revenues and expenditures pertaining to the construction and maintenance operations of County roads and subdivision oversight in the County.

### **DEBT SERVICE FUNDS**

This fund is used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

### **2011 CERTIFICATES OF OBLIGATION**

This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2011.

### **DRUG FORFEITURE FUND**

This fund is used to account for funds seized and awarded from drug forfeiture cases and the expenses associated with those funds.

### **WEST RAIL RELOCATION FUND**

This fund is used to account for revenues and expenditures associated with the relocation of the rail lines within the City of Brownsville.

CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
REVENUES COMPARED WITH BUDGET (GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Postive(Negative)
<b>Taxes</b>				
Current Advalorem Taxes	46,527,075	46,527,075	47,016,994	489,919
Delinquent Advalorem Taxes	2,061,770	2,061,770	2,219,139	157,369
TIRZ	(150,000)	(150,000)	(196,148)	(46,148)
Discounts	(944,360)	(944,360)	(984,032)	(39,672)
Commissions	(490,575)	(490,575)	(494,354)	(3,779)
Errors and Adjustments	(242,944)	(242,944)	(225,540)	17,404
Penalties and Interest	1,413,064	1,413,064	1,440,987	27,923
<b>Total Taxes</b>	<b>48,174,030</b>	<b>48,174,030</b>	<b>48,777,046</b>	<b>603,016</b>
<b>Licenses and Permits</b>				
Beer Licenses (net)	25,000	25,000	23,481	(1,519)
Liquor Licenses (net)	21,000	21,000	54,009	33,009
Gaming licenses	125,000	125,000	170,655	45,655
Certificates of Title	335,388	335,388	426,290	90,902
Tax Certificates	3,940	3,940	6,410	2,470
<b>Total Licenses and Permits</b>	<b>510,328</b>	<b>510,328</b>	<b>680,845</b>	<b>170,517</b>
<b>Intergovernmental Revenues</b>				
Indir.CostReimb.-BorderHealth	4,214	4,214	21,948	17,734
Indir.CostReimb-La Feria CEDAP	-	-	2,050	2,050
Bio terrorism-indirect cost	15,705	15,705	22,970	7,265
Indir.CostReimb.-WICGrants Aid	531,113	531,113	665,877	134,764
Emergency Services District	-	-	6,000	6,000
State Revenue	-	-	1,922	1,922
Interlocal Revenue	-	2,000	2,000	-
Emergency Services District	145,000	145,000	145,000	-
Contributions from other Entit	-	-	1,000	1,000
Interlocal Revenue	100,000	100,000	8,333	(91,667)
Federal Wildlife Allocation	27,193	27,193	33,506	6,313
State Mixed Drink Tax	645,000	645,000	677,835	32,835
State Bingo Tax	53,022	53,022	83,448	30,426
Sales Tax Commissions-Tax Auto	1,258,447	1,258,447	1,467,624	209,177
Emergency Services District	12,000	13,202	13,202	-
Indir.CostReimb.-Self Help Cen	-	-	9,774	9,774
Indirect Cost	-	8,382	14,278	5,896
Aid Count Court at Law	56,250	56,250	75,000	18,750
Aid Count Court at Law	56,250	56,250	75,000	18,750
Aid Count Court at Law	56,250	56,250	75,000	18,750
State Revenue	177,454	177,454	251,192	73,738
Reimbursement Indigent defense	112,892	112,892	122,507	9,615
State Revenue	100,678	100,678	1,131	(99,547)
State Revenue	38,500	38,500	37,673	(827)
DA Food Stamp Prosecutions	-	-	78,961	78,961
State Aid-County Attorney	-	-	40,076	40,076
Indirect Cost	12,050	12,050	14,907	2,857

CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
REVENUES COMPARED WITH BUDGET (GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Postive(Negative)
Rental TxDot lease	1,800	1,800	-	(1,800)
Prisoner Transport	77,407	77,407	69,093	(8,314)
Interlocal Revenue	-	200,000	-	(200,000)
State Tobacco Reimbursement	144,980	144,980	193,782	48,802
State Revenue	65,000	65,000	29,820	(35,180)
<b>Total Intergovernmental Revenues</b>	<b>3,691,205</b>	<b>3,902,789</b>	<b>4,240,909</b>	<b>338,120</b>
<b>Charges for Services</b>				
County Clerk-Records Mgmt	256,883	256,883	226,270	(30,613)
County Clerk-Records Mgmt	269,757	313,002	280,669	(32,333)
Inspections	12,753	12,753	20,423	7,670
Emergency Mgmt Citations	-	-	65	65
Labor Charges	47,941	47,941	66,841	18,900
Labor Charges	41,826	41,826	29,037	(12,789)
Service Fees	-	-	17,592	17,592
County Clerk-Judicial Rec Mgt	47,972	47,972	21,902	(26,070)
Judges Signature Probate Fee	500	500	803	303
Judges Signature Probate Fee	500	500	803	303
Judges Signature Probate Fee	500	500	803	303
Steno Fees and Interpreter Fee	77,624	77,624	79,892	2,268
Jury Fees	212,957	212,957	183,677	(29,280)
Drug Court Fee Account	-	-	116	116
Service Fees	4,917	4,917	8,906	3,989
Dist Clerk-Judicial Recd Mgmt	94,263	94,263	64,379	(29,884)
Dist. Clerk-Passport Revenue	36,709	36,709	44,844	8,135
Research fees - District Clrk	10,740	10,740	24,066	13,326
Passport Picture fee-Dist Clrk	6,237	6,237	9,520	3,283
Juvenile Crime Delinquency	65	65	31	(34)
Retrieval fees - Dist. Clerk	2,282	2,282	4,800	2,518
District Clerk	608,676	608,676	717,119	108,443
Justices of the Peace	5,547	5,547	6,132	585
Justices of the Peace	51,036	51,036	31,502	(19,534)
Justices of the Peace	22,205	22,205	22,922	717
Justices of the Peace	1,432	1,432	1,288	(144)
Justices of the Peace	5,800	5,800	4,927	(873)
Justices of the Peace	2,998	2,998	12,506	9,508
Justices of the Peace	692	692	539	(153)
Justices of the Peace	6,911	6,911	8,051	1,140
Justices of the Peace	10,146	10,146	10,818	672
Justices of the Peace	2,846	2,846	3,256	410
Justices of the Peace	13,443	13,443	11,774	(1,669)
Justices of the Peace	12,401	12,401	4,499	(7,902)
Justices of the Peace	949	949	1,087	138
County Attorney	77,865	77,865	92,847	14,982
Justices of the Peace	50	50	25	(25)
Inspections	139,280	139,280	145,560	6,280

CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
REVENUES COMPARED WITH BUDGET (GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Postive(Negative)
Beer, Wine, Liquor Commissions	11,142	11,142	6,117	(5,025)
Tax Assessor/Collector-Auto	648,000	648,000	794,742	146,742
Jail-State, Other	-	-	76,980	76,980
Jail-Federal	3,052,185	3,052,185	3,754,898	702,713
Service Fees	4,710	4,710	10,354	5,644
Constable Precinct #1	-	-	420	420
Park Ranger Arrest Fees-Misc	-	-	4,559	4,559
Service Fees	29,052	29,052	66,441	37,389
Constable Precinct #2	14,939	14,939	19,350	4,411
Service Fees	15,225	15,225	41,734	26,509
Constable Precinct #3	650	650	2,250	1,600
Service Fees	1,140	1,140	3,040	1,900
Constable Precinct #4	33	33	120	87
Service Fees	3,419	3,419	3,818	399
Constable Precinct #4	98	98	-	(98)
Service Fees	23,821	23,821	18,236	(5,585)
Constable Precinct #5	1,339	1,339	1,500	161
Service Fees	71,463	71,463	102,757	31,294
Constable Precinct #5	4,016	4,016	-	(4,016)
Constable Precinct #7	-	-	7,480	7,480
Service Fees	4,950	4,950	1,600	(3,350)
Constable Precinct #6	492	492	770	278
Service Fees	13,801	13,801	2,470	(11,331)
Constable Precinct #7	484	484	4,720	4,236
Sheriff Fees	256,909	256,909	344,443	87,534
Sheriff Arrest Fees	18,831	18,831	18,756	(75)
Registration Fees-Flu Vaccine	14,010	14,010	11,417	(2,593)
Subdivision Plat InspectionFee	2,700	2,700	5,080	2,380
Inspections	68,782	68,782	101,730	32,948
Septic Tank Fees	36,190	36,190	53,020	16,830
<b>Total Charges for Services</b>	<b>6,385,084</b>	<b>6,428,329</b>	<b>7,619,093</b>	<b>1,190,764</b>
<b>Fines and Forfeitures</b>				
Fee Revenue	994,355	994,355	1,123,681	129,326
Forfeitures - Miscellaneous	13,128	13,128	3,041	(10,087)
Fee Revenue	150,248	150,248	214,358	64,110
Court Cost	76,958	76,958	41,859	(35,099)
Fines	614,454	614,454	586,122	(28,332)
Fee Revenue	1,090	1,090	557	(533)
Fines	8,645	8,645	1,977	(6,668)
Fee Revenue	23,336	23,336	44,076	20,740
Court Cost	654	654	660	6
Fines	-	-	14	14
Fee Revenue	163,099	163,099	193,902	30,803
Fee Revenue	-	-	42,470	42,470
Court Cost	-	-	2	2

CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
REVENUES COMPARED WITH BUDGET (GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Postive(Negative)
District Clerk	356,034	356,034	435,788	79,754
Fines	1,851	1,851	1,005	(846)
Fee Revenue	3,061	3,061	1,811	(1,250)
JP Tech Fee	15,000	89,619	66,527	(23,092)
Fee Revenue	289,363	289,363	325,736	36,373
Court Cost	14,667	14,667	10,752	(3,915)
Fines	9,729	9,729	8,166	(1,563)
Fee Revenue	570,893	570,893	464,028	(106,865)
Court Cost	23,190	23,190	16,510	(6,680)
Fines	14,831	14,831	14,641	(190)
Fee Revenue	300,322	300,322	466,177	165,855
Court Cost	12,895	12,895	16,408	3,513
Fines	10,916	10,916	19,985	9,069
Fee Revenue	76,620	76,620	36,656	(39,964)
Court Cost	36,370	36,370	1,800	(34,570)
Fines	3,778	3,778	2,574	(1,204)
Fee Revenue	83,259	83,259	177,116	93,857
Court Cost	40,688	40,688	8,918	(31,770)
Fines	7,828	7,828	14,959	7,131
Fee Revenue	93,306	93,306	155,888	62,582
Court Cost	7,466	7,466	6,415	(1,051)
Fines	6,141	6,141	13,436	7,295
Fee Revenue	21,532	21,532	8,408	(13,124)
Court Cost	1,725	1,725	809	(916)
Fines	1,417	1,417	799	(618)
Fee Revenue	21,532	21,532	94,179	72,647
Court Cost	1,725	1,725	4,177	2,452
Fines	1,417	1,417	4,623	3,206
Fee Revenue	506,070	506,070	392,812	(113,258)
Court Cost	18,941	18,941	13,382	(5,559)
Fines	14,407	14,407	15,550	1,143
Fee Revenue	131,250	131,250	216,885	85,635
Court Cost	9,063	9,063	6,907	(2,156)
Fines	11,305	11,305	18,439	7,134
Fee Revenue	265,252	265,252	157,649	(107,603)
Court Cost	15,533	15,533	8,857	(6,676)
Fines	13,125	13,125	13,091	(34)
Fee Revenue	97,541	97,541	18,364	(79,177)
Court Cost	5,934	5,934	1,099	(4,835)
Fines	4,707	4,707	891	(3,816)
Fee Revenue	43,750	43,750	41,746	(2,004)
Court Cost	3,021	3,021	2,132	(889)
Fines	3,768	3,768	5,758	1,990
Fee Revenue	25,000	25,000	-	(25,000)
Fee Revenue	9,767	9,767	3,551	(6,216)
Fee Revenue	20,994	20,994	631	(20,363)

CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
REVENUES COMPARED WITH BUDGET (GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Postive(Negative)
Fee Revenue	7,439	7,439	763	(6,676)
Fee Revenue	1,651	1,651	218	(1,433)
Fee Revenue	4,954	4,954	721	(4,233)
Fee Revenue	8,009	8,009	5	(8,004)
Fee Revenue	24,027	24,027	4,837	(19,190)
Fee Revenue	2,685	2,685	47	(2,638)
Fee Revenue	11,265	11,265	179	(11,086)
Fines	225	225	100	(125)
<b>Total Fines and Forfeitures</b>	<b>5,333,206</b>	<b>5,407,825</b>	<b>5,555,624</b>	<b>147,799</b>
<b>Miscellaneous</b>				
Interest Income	-	-	6,169	6,169
Miscellaneous	-	-	(10)	(10)
Reimburse - Salaries	-	121,861	41,466	(80,395)
Copy Reimbursements	75,869	75,869	77,292	1,423
Interest Income	2,998	2,998	2,396	(602)
Miscellaneous	-	-	126	126
Miscellaneous	-	-	5	5
County's Waste Collection fee	205,529	205,529	189,867	(15,662)
Interest Income	45,900	45,900	73,408	27,508
Vending Machine Commissions	5,900	5,900	4,978	(922)
Miscellaneous	12,500	12,500	47,237	34,737
Snack Bar Commissions	3,600	3,600	3,600	-
ACH UNIDENTIFIED	-	-	12,099	12,099
Bail Bond Fees	13,800	13,800	18,862	5,062
Miscellaneous	-	-	1,493	1,493
Copy Reimbursements	56,292	56,292	58,295	2,003
Transaction Fee	10,839	10,839	10,634	(205)
Interest Income	10,485	10,485	14,090	3,605
Copy Reimbursement-Dist Clerk	147,495	147,495	218,517	71,022
District Clerk FAX Fee	2,351	2,351	789	(1,562)
Transaction Fee	13,951	13,951	14,618	667
Interest Income	51,026	51,026	29,517	(21,509)
Miscellaneous	-	-	2,974	2,974
Interest Income	200	200	162	(38)
Long/Short	-	-	72	72
Interest Income	375	375	267	(108)
Long/Short	-	-	6	6
Interest Income	288	288	292	4
Long/Short	-	-	52	52
Interest Income	56	56	46	(10)
Long/Short	-	-	(10)	(10)
Interest Income	80	80	116	36
Long/Short	-	-	(2)	(2)
Interest Income	85	85	96	11
Long/Short	-	-	2	2

CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
REVENUES COMPARED WITH BUDGET (GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Postive(Negative)
Interest Income	20	20	11	(9)
Interest Income	20	20	41	21
Long/Short	-	-	1	1
Interest Income	262	262	226	(36)
Long/Short	-	-	90	90
Interest Income	181	181	87	(94)
Long/Short	-	-	274	274
Interest Income	270	270	135	(135)
Long/Short	-	-	2	2
Interest Income	92	92	21	(71)
Long/Short	-	-	-	-
Interest Income	60	60	52	(8)
Long/Short	-	-	-	-
Copy Receipts	1,951	1,951	291	(1,660)
Audit Fees	26,435	26,435	25,134	(1,301)
Miscellaneous	-	-	155	155
Miscellaneous	50	50	-	(50)
Redemption of Property	38,145	38,145	-	(38,145)
Vehicle Inventory Tax Surplus	21,000	21,000	51,841	30,841
Tax Commissions-AdValorem	1,958,139	1,958,139	1,948,982	(9,157)
Interest Income	16,150	16,150	23,307	7,157
Miscellaneous	14,100	14,100	11,106	(2,994)
TWX Reimbursement	5,904	5,904	7,336	1,432
Long/Short	2,500	2,500	2,148	(352)
Vehicle Inventory Tax Surplus	-	148,974	20,000	(128,974)
Reimburse - Salaries	94,556	94,556	99,018	4,462
Pay Phones Commissions	512,436	512,436	594,937	82,501
Reimbursement Inmate damages	500	500	870	370
Insurance Proceeds	-	-	30,270	30,270
Miscellaneous	12,634	12,634	14,848	2,214
Insurance Proceeds	-	-	1,157	1,157
Program Revenues	153,827	156,247	150,966	(5,281)
Donations	-	-	26	26
Reimburse - Salaries	-	9,278	-	(9,278)
Insurance Proceeds	-	10,000	24,938	14,938
Miscellaneous	-	-	4,404	4,404
Miscellaneous	-	-	6,027	6,027
Restitution Rental	24,000	24,000	24,000	-
Interest Income	199	199	582	383
Miscellaneous	3,002	3,002	7,834	4,832
Miscellaneous	2,183	2,183	20,693	18,510
Miscellaneous	-	-	392,347	392,347
Family Learning Ctr Donation	-	-	2,280	2,280
Family Learning Ctr Donation	-	-	2,160	2,160
Family Learning Ctr Donation	-	-	800	800
Family Learning Ctr Donation	-	-	710	710

CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
REVENUES COMPARED WITH BUDGET (GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

				Variance with Final Budget Positive(Negative)
	Original Budget	Final Budget	Actual	
<b>Total Miscellaneous</b>	<u>3,548,235</u>	<u>3,840,768</u>	<u>4,299,628</u>	<u>458,860</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of Surplus	50,000	50,000	4,099	(45,901)
Sale of Surplus	-	-	11,410	11,410
Sale of Surplus	-	-	200	200
<b>Total OTHER FINANCING SOURCES</b>	<u>50,000</u>	<u>50,000</u>	<u>15,709</u>	<u>(34,291)</u>
<b>TOTAL REVENUES</b>	<u>67,692,088</u>	<u>68,314,069</u>	<u>71,188,854</u>	<u>2,874,785</u>



CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
EXPENDITURES COMPARED WITH BUDGET(GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>GENERAL GOVERNMENT</b>				
RMA	\$ -	\$ 121,861	\$ 43,954	\$ 77,907
COUNTY JUDGE	257,267	257,267	249,634	7,633
HUMAN RESOURCES	93,349	94,472	84,172	10,300
CIVIL SERVICE COMMISSION	62,907	62,907	53,415	9,492
COUNTY CLERK	876,526	873,325	868,391	4,934
RECORDS MANAGEMENT	256,883	321,511	226,538	94,973
OLD RECORDS RETRIEVAL	269,757	339,456	283,151	56,305
VETERAN'S SERVICE OFFICE	166,900	164,056	156,987	7,069
EMERGENCY MANAGEMENT	455,046	460,853	460,097	756
MAIL ROOM	27,194	27,194	15,566	11,628
DATA PROCESSING	1,376,867	1,450,174	1,449,194	980
GENERAL ADMINISTRATION	1,994,186	2,859,532	2,436,734	422,798
CIVIL DIVISION	534,565	597,198	596,977	221
COMMISSIONER PCT. #1	68,067	68,572	68,568	4
COMMISSIONER PCT. #2	67,512	67,644	67,594	50
COMMISSIONER PCT. #3	69,952	69,955	69,836	119
COMMISSIONER PCT. #4	61,984	63,639	63,614	25
REPRODUCTION	155,764	153,064	148,669	4,395
PROGRAM, DEVELOPMENT & MGT.	331,269	338,053	314,802	23,251
VEHICLE MAINTENANCE	299,511	295,811	292,021	3,790
VOTER REGISTRATION & ELECTIONS	742,457	742,457	737,639	4,818
COUNTY AUDITOR	1,219,247	1,216,952	1,197,669	19,283
COUNTY PURCHASING	362,892	360,092	352,211	7,881
MOTOR VEHICLE INSPECTION	55,227	55,227	10,741	44,486
COUNTY TREASURER	227,095	227,095	224,413	2,682
TAX ASSESSOR/COLLECTOR	2,905,107	2,885,789	2,837,277	48,512
TAX OFFICE - VIT	-	148,974	69,268	79,706
M&O CAMERON PARK LAW ENFORCEMENT	5,600	5,800	4,062	1,738
M&O LOS FRESNOS	30,328	31,035	31,018	17
M&O RIO HONDO ANNEX	28,393	28,817	23,440	5,377
M&O PORT ISABEL ANNEX	55,450	58,371	46,888	11,483
M&O DANCY BUILDING	352,094	363,492	359,638	3,854
M&O SANTA ROSA TECHNOLOGY CTR	50,355	47,891	30,750	17,141
M&O HARLINGEN BUILDING	106,051	107,266	91,266	16,000
M&O COURTHOUSE BUILDING	1,708,517	1,703,082	1,678,037	25,045
M&O SAN BENITO ANNEX	332,950	290,436	274,292	16,144
M&O RECORDS WAREHOUSE	31,625	31,870	29,294	2,576
M&O LA FERIA ANNEX	61,080	70,319	68,944	1,375
M&O ARROYO CITY FIRE STATION	8,440	8,465	7,005	1,460
HISTORICAL COMMITTEE	2,700	2,700	296	2,404
FARM & HOME DEMONSTRATION	246,634	242,491	235,954	6,537
M&O TICK ERRADICATION	5,125	5,125	3,102	2,023
<b>TOTAL GENERAL GOVERNMENT</b>	<b>15,962,873</b>	<b>17,320,290</b>	<b>16,263,118</b>	<b>1,057,172</b>
<b>LAW ENFORCEMENT &amp; PUBLIC SAFETY</b>				
BAIL BOND ADMINISTRATION	44,596	44,596	42,974	1,622
COUNTY CLERK - JUDICIAL	880,526	869,626	866,140	3,486
COUNTY COURT AT LAW I	478,978	479,889	462,000	17,889
COUNTY COURT AT LAW II	516,365	482,384	465,909	16,475
COUNTY COURT AT LAW III	466,397	502,227	492,114	10,113
DISTRICT COURTS	3,019,620	2,871,029	2,840,758	30,271
INDIGENT DEFENSE	2,199,777	2,387,968	2,385,463	2,505
CRIMINAL HEARINGS OFFICER	163,304	174,882	173,574	1,308

CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
EXPENDITURES COMPARED WITH BUDGET(GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE COURT	307,383	310,170	307,646	2,524
DISTRICT CLERK	1,917,637	1,956,190	1,903,379	52,811
JUSTICE OF PEACE ADMIN.	30,000	104,619	72,392	32,227
JUSTICE OF THE PEACE #1	186,341	186,341	185,006	1,335
JUSTICE OF THE PEACE #2-1	259,702	260,364	260,048	316
JUSTICE OF THE PEACE #2-2	226,680	226,685	217,984	8,701
JUSTICE OF THE PEACE #3-1	38,310	37,785	37,542	243
J.P. 3-1, 1/1/2013	120,358	116,507	111,465	5,042
JUSTICE OF THE PEACE #3-2	148,559	148,559	145,621	2,938
JUSTICE OF THE PEACE #4	30,374	30,364	30,359	5
JUSTICE OF THE PEACE 4, 1/13	109,711	112,231	112,205	26
JUSTICE OF THE PEACE #5-1	236,458	236,458	233,239	3,219
JUSTICE OF THE PEACE #5-3	141,250	141,889	139,406	2,483
JUSTICE OF THE PEACE #5-2	190,781	190,781	187,253	3,528
JUSTICE OF THE PEACE #6	35,531	35,822	35,684	138
JUSTICE OF THE PEACE #7-1	57,496	55,475	52,160	3,315
JUSTICE OF THE PEACE 2-3	134,037	111,037	87,738	23,299
DISTRICT ATTORNEY	3,986,580	4,126,850	4,118,743	8,107
JAIL, DETENTION CENTER 1 & 2	14,369,038	14,074,417	13,913,284	161,133
M&O JAIL	1,950,630	1,928,914	1,818,421	110,493
JAIL INFIRMARY	2,894,812	2,854,812	2,654,510	200,302
M&O DARRELL HESTER BUILDING	263,174	262,174	234,029	28,145
M&O ORANGE ST.	53,514	50,639	46,741	3,898
CONSTABLE PCT#1	274,031	274,031	256,488	17,543
CONSTABLE PCT 1 PARKS DIVISION	516,764	113,722	104,204	9,518
CONSTABLE PCT#2	807,848	776,167	771,683	4,484
CONSTABLE PCT#3	67,582	70,268	66,866	3,402
CONSTABLE PCT 3, 1/13	436,568	433,882	413,216	20,666
CONSTABLE PCT#4	104,542	94,715	94,210	505
MENTAL HEALTH TRANSPORT	156,969	179,169	179,168	1
CONSTABLE PCT 4, 1/13	312,441	314,746	314,716	30
CONSTABLE PCT#5	75,165	76,752	76,549	203
CONSTABLE PCT 5, 1/13	390,163	383,075	377,907	5,168
CONSTABLE PCT#6	104,294	101,115	101,076	39
CONSTABLE PCT#7	79,067	78,162	76,729	1,433
SHERIFF'S OFFICE	5,598,717	5,658,323	5,611,021	47,302
M&O SHERIFF'S OFFICE	302,476	283,948	249,433	34,515
SHERIFF'S AUTO THEFT	363,392	371,315	371,157	158
JUVENILE BOOTCAMP	1,387,070	1,387,070	1,360,936	26,134
JUVENILE PROBATION	1,897,716	1,882,763	1,834,063	48,700
JUVENILE DETENTION	2,361,157	2,376,110	2,374,281	1,829
ADULT PROBATION	161,687	143,008	130,622	12,386
<b>TOTAL LAW ENFORCEMENT &amp; PUBLIC SAFETY</b>	<b>50,855,568</b>	<b>50,370,025</b>	<b>49,398,112</b>	<b>971,913</b>
<b>HEALTH</b>				
M&O BROWNSVILLE HEALTH CENTER	95,047	95,747	87,397	8,350
M&O FATHER O'BRIEN HLTH CLINIC	59,020	59,205	53,270	5,935
M&O HARLINGEN HEALTH BUILDING	63,134	63,134	59,830	3,304
HEALTH DEPARTMENT	1,646,142	1,625,642	1,552,357	73,285
COMMUNITY SERVICES	6,754	6,754	3,846	2,908
ENVIRONMENTAL HEALTH	606,375	580,575	550,861	29,714
SANTA MARIA-LEARNING CENTER	12,120	16,834	15,836	998
SANTA ROSA-LEARNING CENTER	13,040	13,099	11,656	1,443
LA FERIA-LEARNING CENTER	23,190	23,190	18,593	4,597

CAMERON COUNTY, TEXAS  
SCHEDULE OF GENERAL FUND  
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RIO HONDO-LEARNING CENTER	18,665	18,665	17,358	1,307
LOS INDIOS-LEARNING CENTER	12,139	12,175	11,193	982
ARROYO CITY-LEARNING CENTER	6,267	6,267	4,456	1,811
LAS YESCAS-LEARNING CENTER	6,002	6,002	1,389	4,613
LA PALOMA-LEARNING CENTER	11,634	6,825	-	6,825
COMBES-LEARNING CENTER	11,632	11,632	9,735	1,897
<b>TOTAL HEALTH</b>	<u>2,591,161</u>	<u>2,545,746</u>	<u>2,397,777</u>	<u>147,969</u>
<b>WELFARE</b>				
INDIGENT SERVICES/AUTOPSIES	769,287	806,175	804,098	2,077
CHILD WELFARE	654,230	604,013	504,360	99,653
CHILD PROTECTIVE LEGAL ADMIN	125,509	125,509	119,346	6,163
INDIGENT HEALTH CLAIMS	3,135,971	3,135,971	3,135,971	-
<b>TOTAL WELFARE</b>	<u>4,684,997</u>	<u>4,671,668</u>	<u>4,563,775</u>	<u>107,893</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>\$ 74,094,599</u>	<u>\$ 74,907,729</u>	<u>\$ 72,622,782</u>	<u>\$ 2,284,947</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES**  
**BUDGET AND ACTUAL**  
**SPECIAL ROAD AND BRIDGE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

	<u>Budgeted Amounts</u>		<u>ACTUAL</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Tax Revenues:				
Current advalorem taxes	\$ 5,906,387	\$ 5,906,387	\$ 5,967,345	\$ 60,958
Delinquent advalorem taxes	252,860	252,860	266,743	13,883
Less:				
Discounts	(114,386)	(114,386)	(124,887)	(10,501)
Commissions	(62,172)	(62,172)	(62,516)	(344)
Insolvents and adjustments	(30,796)	(30,796)	(28,303)	2,493
Penalties and interest	172,350	172,350	170,354	(1,996)
Total Tax Revenues	<u>6,124,243</u>	<u>6,124,243</u>	<u>6,188,736</u>	<u>64,493</u>
Licenses and Permits:				
Building permits and books	270,000	270,000	252,755	(17,245)
Automobile registration fees	<u>2,228,174</u>	<u>2,228,174</u>	<u>3,038,488</u>	<u>810,314</u>
Total Licenses and Permits	<u>2,498,174</u>	<u>2,498,174</u>	<u>3,291,243</u>	<u>793,069</u>
Intergovernmental Revenues: (State shared)				
Beach cleanup	20,000	20,000	0	(20,000)
Review fees	16,000	16,000	17,278	1,278
Auto license revenue	360,000	360,000	360,000	0
Sales tax commissions	331,530	331,530	365,100	33,570
Overweight fees	31,301	31,301	171,162	139,861
Contributions from Other Entities	0	0	178,122	178,122
State Revenue	0	0	6,283	6,283
Total Intergovernmental Revenues (State shared)	<u>758,831</u>	<u>758,831</u>	<u>1,097,945</u>	<u>339,114</u>
Miscellaneous Revenues:				
Recording Fees	9,500	9,500	5,553	(3,947)
Commercial Violations	25,000	25,000	78,622	53,622
Bond Forfeitures	95,000	95,000	252,979	157,979
Interest Income	6,500	75,000	15,199	(59,801)
Program Revenues	228,000	228,000	228,105	105
Miscellaneous	0	0	19,787	19,787
Reimburse - Salaries	0	0	42,452	42,452
Reimburse - Equipment	0	0	94,474	94,474
Insurance Proceeds	0	0	15,799	15,799
Donations	0	26,892	28,675	1,783
Reimburse - Salaries	68,000	68,000	70,000	2,000
Total Miscellaneous Revenues	<u>432,000</u>	<u>527,392</u>	<u>851,645</u>	<u>324,253</u>
Other Financing Sources:				
Financing Proceeds	0	0	0	0
Gain on Sale of Surplus	50,000	50,000	119,580	69,580
Total Other Financing Sources	<u>50,000</u>	<u>50,000</u>	<u>119,580</u>	<u>69,580</u>
<b>TOTAL REVENUES AND OTHER FINANCING</b>	<u><b>9,863,248</b></u>	<u><b>9,958,640</b></u>	<u><b>11,549,149</b></u>	<u><b>1,590,509</b></u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF ROAD AND BRIDGE FUND**  
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES</b>				
<b>HIGHWAYS AND STREETS:</b>				
GIS	248,641	248,641	226,316	22,325
District Attorney	34,907	34,907	34,042	865
Precinct #1 Commissioner Staff	95,546	95,546	93,507	2,039
Precinct #2 Commissioner Staff	98,364	98,364	95,552	2,812
Precinct #3 Commissioner Staff	103,006	103,006	95,394	7,612
Precinct #4 Commissioner Staff	97,956	97,956	95,370	2,586
Consolidated Road Districts M & O	6,460,348	6,622,021	6,418,055	203,966
Colonia Paving	36,348	39,451	39,451	0
FEMA Projects	0	0	0	0
Engineering & Right-of-Way	881,566	881,566	825,334	56,232
Planning and Inspection	758,566	758,566	755,188	3,378
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>8,815,248</b>	<b>8,980,024</b>	<b>8,678,209</b>	<b>301,815</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
**LIMITED TAX BONDS**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
<b>REVENUES</b>			
Total Tax Revenue	5,804,898	5,934,271	129,373
Total Miscellaneous	7,000	13,170	6,170
<b>TOTAL REVENUES</b>	<u>5,811,898</u>	<u>5,947,441</u>	<u>135,543</u>
<b>EXPENDITURES</b>			
2005 Refunding Bonds	1,948,271	1,948,270	1
2005 Certificates of Obligation	603,550	603,600	(50)
2004 Certificates of Obligation	194,209	194,209	0
2008 Certificates of Obligation	582,024	582,023	1
2011 Certificates of Obligation	820,269	820,268	1
2011 Refunding Bonds	395,325	395,325	0
2012 Refunding Bonds	360,528	360,527	1
Fiscal agent Fees	4,022	4,022	0
Leases/Equipment Purchases	1,210,180	1,151,834	58,346
<b>TOTAL EXPENDITURES</b>	<u>6,118,378</u>	<u>6,060,078</u>	<u>58,300</u>
Excess of Revenues Over (Under) Expenditures	<u>(306,480)</u>	<u>(112,637)</u>	<u>193,843</u>
<b>OTHER FINANCING SOURCES(USES)</b>			
Refunding Bond Proceeds	0	0	0
Premium on bonds issued	0	0	0
Discount on bonds issued	0	0	0
Transfer to Escrow	0	0	0
Transfer in	569,331	569,330	(1)
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<u>569,331</u>	<u>569,330</u>	<u>(1)</u>
Excess of Revenues and Other Financing Sources Over (under) Expenditures and Other Financing Uses	<u>262,851</u>	<u>456,693</u>	<u>193,842</u>
Fund Balance - October 1, 2012	0	4,428,828	4,428,828
<b>FUND BALANCE - SEPTEMBER 30, 2013</b>	<u>\$ 262,851</u>	<u>\$ 4,885,521</u>	<u>\$ 4,622,670</u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
**2011 CERTIFICATES OF OBLIGATION**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	CURRENT YEAR	PRIOR YEARS	CUMULATIVE THROUGH 9/30/12	BUDGET FOR THE PROJECT	VARIANCE
<b>REVENUES</b>					
Miscellaneous					
State revenue	0	0	0	47,052	(47,052)
Miscellaneous	0	1,074	1,074	0	1,074
Interest income	31,093	78,282	109,375	11,026	98,349
Total Miscellaneous	31,093	79,356	110,449	58,078	52,371
<b>TOTAL REVENUES</b>	<b>31,093</b>	<b>79,356</b>	<b>110,449</b>	<b>58,078</b>	<b>52,371</b>
<b>EXPENDITURES</b>					
General Administration	966	30,246	31,212	463,983	432,771
Historical Committee	6,270	2,500	8,770	10,000	1,230
Dancy Bldg.	35,138	47,473	82,611	190,156	107,545
Jail	0	1,035,951	1,035,951	1,800,000	764,049
M&O Courthouse	0	14,959	14,959	15,615	656
District Courts	966,211	1,222,569	2,188,780	2,554,771	365,991
Magistrate Courtroom	21,975	0	21,975	29,250	7,275
Los Fresnos Annex	1,562,523	429,485	1,992,008	1,994,302	2,294
M&O Brownsville Clinic	0	6,022	6,022	200,000	193,978
US 77/83 Corridor	55,995	148,029	204,024	2,000,000	1,795,976
Primera Rd	0	2,000,000	2,000,000	2,000,000	0
Old Alice Rd.	0	0	0	2,000,000	2,000,000
Vermillion Rd	120,911	222,129	343,040	2,000,000	1,656,960
San Jose Ranch Rd	175,524	513,695	689,219	2,000,000	1,310,781
Total Levi's Building	2,945,513	5,673,058	8,618,571	17,258,077	8,639,506
<b>TOTAL EXPENDITURES</b>	<b>2,945,513</b>	<b>5,673,058</b>	<b>8,618,571</b>	<b>17,258,077</b>	<b>8,639,506</b>
Excess of Revenues Over (Under) Expenditures	(2,914,420)	(5,593,702)	(8,508,122)	(17,199,999)	8,691,877
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond issuance	0	17,178,100	17,178,100	17,178,100	0
Bond Discount	0	(112,356)	(112,356)	(112,356)	0
Bond Premium	0	387,744	387,744	387,744	0
Bond issue cost	0	(253,488)	(253,488)	(253,489)	1
Transfers in (out)	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 0</b>	<b>\$ 17,200,000</b>	<b>\$ 17,200,000</b>	<b>\$ 17,199,999</b>	<b>\$ 1</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,914,420)	11,606,298	8,691,878	0	8,691,878
<b>FUND BALANCE - SEPTEMBER 30, 2013</b>	<b>\$ (2,914,420)</b>	<b>\$ 11,606,298</b>	<b>\$ 8,691,878</b>	<b>\$ 0</b>	<b>\$ 8,691,878</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
WEST RAIL RELOCATION FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
WEST RAIL RELOCATION	331,932	331,932	-
RELOCATION	2,245,462	2,245,462	-
OLMITO RIP FACILITY	980,093	980,093	-
WEST RAIL RELOCATION	398,122	398,122	-
<b>TOTAL REVENUES:</b>	<u>3,955,609</u>	<u>3,955,609</u>	<u>-</u>
<b>EXPENDITURES</b>			
WEST RAIL RELOCATION	331,932	331,932	-
RELOCATION	2,245,462	2,245,462	-
OLMITO RIP FACILITY	980,093	980,093	-
WEST RAIL RELOCATION	398,122	398,122	-
<b>TOTAL EXPENDITURES:</b>	<u>3,955,609</u>	<u>3,955,609</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	-	260,931	260,931
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>-</u>	<u>260,931</u>	<u>260,931</u>



CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
DRUG FORFEITURE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
<b>REVENUES</b>			
DRUG FORFEITURE TASK FORCE	-	20,034	20,034
DRUG FORFEITURE TASK FORCE	-	732,538	732,538
DRUG FORFEITURE TASK FORCE	-	777	777
DRUG FORFEITURE TASK FORCE	-	67	67
DA FORFEITURE ACCOUNT	-	414,545	414,545
DA FORFEITURE ACCOUNT	-	4,511	4,511
DA FORFEITURE ACCOUNT	-	151	151
DA FORFEITURE ACCOUNT	-	39,495	39,495
DA FORFEITURE FD DOJ	-	60,876	60,876
DA FORFEITURE FD DOJ	-	1,207	1,207
DA FORFEITURE FD DOJ	-	19,450	19,450
DA FORFEITURES FD DOT	-	113,679	113,679
DA FORFEITURE FD DOT	-	2,927	2,927
DA FORFEITURE FD DOT	-	3,737	3,737
CONSTABLE PCT#1	-	500	500
CONSTABLE PCT 3	3,150	-	(3,150)
DRUG FORFEITURE FUND	-	3,150	3,150
CONSTABLE PCT 7 FED.FORFEITURE	-	1,435	1,435
DRUG FORFEITURE TASK FORCE	-	276,339	276,339
DRUG FORFEITURE TASK FORCE	-	53	53
DRUG FORFEITURE TASK FORCE	-	61,450	61,450
SHERIFF FORFEITURES DOT	-	26,662	26,662
SHERIFF DOJ FORFEITURES	-	54,681	54,681
<b>TOTAL REVENUES:</b>	<b>3,150</b>	<b>1,838,264</b>	<b>1,835,114</b>
<b>EXPENDITURES</b>			
DRUG FORFEITURE TASK FORCE	682,744	621,731	61,013
DA FORFEITURE ACCOUNT	732,538	732,538	-
DA FORFEITURES FD DOJ	133,692	-	133,692
DA FORFEITURES FD DOT	293,276	113,678	179,598
DA FORFEITURE FD DOT	113,679	113,679	-
CONSTABLE PCT#1	3,550	2,480	1,070
CONSTABLE PCT#2	8,777	3,105	5,672
CONSTABLE PCT 3	3,150	-	3,150
CONSTABLE PCT 4 DRUG FORFEITUR	120	113	7
CONSTABLE PCT 5	24,600	15,994	8,607
CONSTABLE PCT#7	1,500	1,095	405
DRUG FORFEITURE TASK FORCE	446,069	409,443	36,627
SHERIFF FORFEITURES DOT	910,444	910,444	1
<b>TOTAL EXPENDITURES:</b>	<b>3,354,139</b>	<b>2,924,300</b>	<b>429,842</b>
Excess of Revenues Over (Under) Expenditures	(3,350,989)	(1,086,036)	2,264,956
<b>OTHER FINANCING SOURES (USES)</b>			
Transfer In	-	-	-
Transfer Out	287,835	168,566	119,269
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>287,835</b>	<b>168,566</b>	<b>119,269</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
DRUG FORFEITURE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Net Change in Fund Balance	<u>(3,638,824)</u>	<u>(1,254,602)</u>	<u>2,384,222</u>
Fund Balance October 1, 2012	<u>3,638,824</u>	<u>10,037,106</u>	<u>6,398,282</u>
<b>FUND BALANCE SETEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>8,782,504</u></u>	<u><u>8,782,504</u></u>

**CAMERON COUNTY  
NONMAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

**SIGNIFICANT FUNDS**

**WIC Fund -**

To account for grant proceeds awarded for the funding of a nutritional program for women, infants and children.

**Health Block Fund -**

To account for grant proceeds used to provide pre-natal care, preventive child health care, family planning and prevention and control of tuberculosis.

**Cameron County Drug Forfeiture Trust Fund -** To account for property seized under state and federal drug laws for use in law enforcement activities.

**OTHER FUNDS**

Federal Task Force Grant - Sheriff Fund  
Colonia Paving Project Fund  
Judicial Courthouse Security Fund  
Lateral Road Fund  
Law Library Fund  
Other Governmental Elections Fund  
Federal Block Grant Fund  
Chapter 19 Fund  
Unified Narcotics Intelligence Task Force Fund  
Pre-Trial Intervention Fund  
Border Health Issues Fund  
TDH Immunization Action Plan Fund  
Crime Victims Assistance Fund  
Tuberculosis Program Fund  
Del Mar Heights Fund  
Harris Tract Fund  
Community Corrections Assistance Plan Fund  
A. G. Child Support Enforcement Fund  
West Rail Relocation Fund  
La Feria Gardens Fund  
La Campelo Water Fund  
Tax Assessor VIT

Self Help Centers Fund  
Local Solid Waste Enforcement Fund  
Home Disaster Assistance Grant Fund  
Encumbered Pre-Trial Release Fund  
Juvenile Justice Alternative Education Fund  
Texas Juvenile Probation Commission Fund  
Juvenile Services Fund  
Safe & Sober Program Fund  
Laguna Madre Water & Sewer  
D. A. Hot Check Fee/Race Track Prosecution Fund  
Drug Enforcement Task Force Fund  
Nancy/Solispen/Sierra Alto Fund  
Peterson subd, Santa Rosa #3 & Dakota Village Fund  
Housing Infrastructure Fund  
Boys & Girls Club-Santa Rosa Fund  
L.R.G.D.C. – Recycling Grant Fund  
Weed and Seed Programs Fund  
El Salado Sewer Project Fund  
Laguna Madre Water & Sewer Fund  
Colonia Street Light Fund  
Fifth Judicial Admin. Fund  
Bail Bond Security Fund

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
FEDERAL TASK FORCE GRANT  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
EMERGENCY MANAGEMENT	1,112	1,112	-
D.A. - HIDTA	16,245	16,245	-
OCDEF	27,487	27,487	-
FEDERAL TASK FORCE GRANT	17,105	17,105	-
CONSTABLE PCT 1	471	471	-
ICE PCT 6	422	422	-
SHERIFF	26,456	26,456	-
SHERIFF-FBI OVERTIME	4,847	4,847	-
USMS SAFE NEIGHBORHOOD	1,446	1,446	-
SHERIFF AUTO THEFT DETAIL	15,745	15,745	-
<b>TOTAL REVENUES:</b>	<b>111,336</b>	<b>111,336</b>	<b>-</b>
<b>EXPENDITURES</b>			
EMERGENCY MANAGEMENT	1,308	1,308	-
D.A. - HIDTA	22,852	22,852	-
OCDEF	31,608	31,608	-
FEDERAL TASK FORCE GRANT	19,096	19,096	-
CONSTABLE PCT 1	483	483	-
ICE PCT 6	1,794	1,794	-
SHERIFF	39,497	39,497	-
SHERIFF-FBI OVERTIME	4,848	4,848	-
USMS SAFE NEIGHBORHOOD	1,595	1,595	-
SHERIFF AUTO THEFT DETAIL	12,685	12,685	-
<b>TOTAL EXPENDITURES:</b>	<b>135,766</b>	<b>135,766</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	(24,430)	(24,430)	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	24,430	24,430	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>24,430</b>	<b>24,430</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2012	-	-	-
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<b>-</b>	<b>-</b>	<b>-</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
COLONIA PAVING PROJECT  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
CAMERON PARK THIRD CALL	6,722,335	138,421	(6,583,914)
<b>TOTAL REVENUES:</b>	<u>6,722,335</u>	<u>138,421</u>	<u>(6,583,914)</u>
<b>EXPENDITURES</b>			
CAMERON PARK THIRD CALL	6,722,335	138,421	6,583,914
<b>TOTAL EXPENDITURES:</b>	<u>6,722,335</u>	<u>138,421</u>	<u>6,583,914</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
LATERAL ROAD FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
BALANCE SHEET	2,300	1,193	(1,107)
M&O UNITIZED ROAD SYSTEM	17,067	49,002	31,935
<b>TOTAL REVENUES:</b>	<u>19,367</u>	<u>50,195</u>	<u>30,828</u>
<b>EXPENDITURES</b>			
M&O UNITIZED ROAD SYSTEM	17,067	17,067	-
<b>TOTAL EXPENDITURES:</b>	<u>17,067</u>	<u>17,067</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>2,300</u>	<u>33,128</u>	<u>30,828</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>2,300</u>	<u>33,128</u>	<u>30,828</u>
Fund Balance October 1, 2012	-	384,270	384,270
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>2,300</u></u>	<u><u>417,398</u></u>	<u><u>415,098</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
LAW LIBRARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
LAW LIBRARY	175,000	184,391	9,391
LAW LIBRARY	650	893	243
<b>TOTAL REVENUES:</b>	<u>175,650</u>	<u>185,284</u>	<u>9,634</u>
 <b>EXPENDITURES</b>			
LAW LIBRARY	175,650	163,073	12,577
<b>TOTAL EXPENDITURES:</b>	<u>175,650</u>	<u>163,073</u>	<u>12,577</u>
 Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>22,211</u>	<u>22,211</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balance	<u>-</u>	<u>22,211</u>	<u>22,211</u>
 Fund Balance October 1, 2012		289,896	289,896
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>-</u>	<u>312,107</u>	<u>312,107</u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
OTHER GOVERNMENTAL ELECTIONS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
ELECTIONS - GENERAL	39,000	38,998	(2)
OTHER GOVT ELECTION	1,000	-	(1,000)
ELECTIONS - GENERAL	59,457	11,874	(47,583)
OTHER ELECTIONS	19,555	-	(19,555)
CITY OF LOS FRESNOS	7,478	7,478	-
PORT OF HARLINGEN	47,222	-	(47,222)
CITY OF BROWNSVILLE	60,084	60,084	-
CITY OF HARLINGEN	66,891	66,891	-
LA FERIA ISD	15,380	15,380	-
CITY OF RIO HONDO	11,483	11,483	-
CITY OF BROWNSVILLE	109,196	109,196	-
BROWNSVILLE ISD	154,358	154,357	(1)
SANTA MARIA ISD	4,106	4,105	(1)
<b>TOTAL REVENUES:</b>	<u>595,210</u>	<u>479,846</u>	<u>(115,364)</u>
<b>EXPENDITURES</b>			
ELECTIONS - GENERAL	98,455	98,455	-
OTHER ELECTIONS	13,060	-	13,060
CITY OF LOS FRESNOS	7,478	7,478	-
PORT OF HARLINGEN	32,894	-	32,894
CITY OF BROWNSVILLE	60,084	60,082	2
CITY OF HARLINGEN	66,892	66,892	-
LA FERIA ISD	15,380	15,380	-
CITY OF RIO HONDO	11,483	11,483	-
CITY OF BROWNSVILLE	109,396	109,195	201
BROWNSVILLE ISD	154,358	154,358	-
SANTA MARIA ISD	4,106	4,106	-
<b>TOTAL EXPENDITURES:</b>	<u>573,586</u>	<u>527,429</u>	<u>46,157</u>
Excess of Revenues Over (Under) Expenditures	<u>21,624</u>	<u>(47,583)</u>	<u>(69,207)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	18,220	18,220
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>18,220</u>	<u>18,220</u>
Net Change in Fund Balance	<u>21,624</u>	<u>(29,363)</u>	<u>(50,987)</u>
Fund Balance October 1, 2012		29,363	29,363
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>21,624</u>	<u>-</u>	<u>(21,624)</u>



CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
FEDERAL BLOCK GRANT  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
COMPUTER CENTER	5,787	-	(5,787)
COUNTY CLERK	28,466	3,804	(24,662)
DISTRICT CLERK	28,466	4,792	(23,674)
DISTRICT ATTORNEY	17,280	3,218	(14,062)
FBI MOU	170,000	49,867	(120,133)
BORDER PROSECUTION	52,247	39,473	(12,774)
BORDER PROSECUTION	52,247	8,631	(43,616)
AUTO THEFT (DA)	63,470	38,177	(25,293)
DA AUTO CRIMES TASK FORCE	40,000	6,633	(33,367)
DA-SWBMLA	8,982	8,982	-
ARRA/ATPA GRANT	47,172	-	(47,172)
AUTO THEFT (TAX OFFICE)	57,470	40,138	(17,332)
AUTO THEFT - TAX OFFICE	3,906	3,906	-
SHERIFF LOCAL LAW ENFORCEMENT	5,000	-	(5,000)
JUVENILE PROBATION	15,000	1,323	(13,677)
<b>TOTAL REVENUES:</b>	<u>595,493</u>	<u>208,944</u>	<u>(386,549)</u>
<b>EXPENDITURES</b>			
COMPUTER CENTER	5,787	-	5,787
COUNTY CLERK	28,466	3,804	24,662
DISTRICT CLERK	28,466	4,792	23,674
DISTRICT ATTORNEY	17,280	3,219	14,061
FBI MOU	170,000	49,866	120,134
BORDER PROSECUTION	52,247	39,472	12,775
BORDER PROSECUTION	52,247	8,631	43,616
AUTO THEFT (DA)	63,470	44,975	18,495
DA AUTO CRIMES TASK FORCE	50,269	6,633	43,636
DA-SWBMLA	8,982	8,982	-
ARRA/ATPA GRANT	47,172	-	47,172
AUTO THEFT (TAX OFFICE)	57,470	50,113	7,357
AUTO THEFT - TAX OFFICE	3,906	3,905	1
SHERIFF LOCAL LAW ENFORCEMENT	5,000	-	5,000
JUVENILE PROBATION	15,000	1,323	13,677
<b>TOTAL EXPENDITURES:</b>	<u>605,762</u>	<u>225,715</u>	<u>380,047</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,269)</u>	<u>(16,771)</u>	<u>(6,502)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	10,269	16,771	6,502
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>10,269</u>	<u>16,771</u>	<u>6,502</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
CHAPTER 19 FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
CHAPTER 19 - ELECTIONS	3,500	3,500	-
<b>TOTAL REVENUES:</b>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
<b>EXPENDITURES</b>			
CHAPTER 19 - ELECTIONS	3,500	3,500	-
<b>TOTAL EXPENDITURES:</b>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	-	-	-
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
FEDERAL LAW ENFORCEMENT GRANT  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
<b>REVENUES</b>			
LAW ENFORCEMENT BLOCK GRANT	124,000	2,773	(121,227)
LAW ENFORCEMENT BLOCK GRANT	32,690	-	(32,690)
LAW ENFORCEMENT BLOCK GRANT	22,511	9,334	(13,177)
LAW ENFORCEMENT BLOCK GRANT	40,000	-	(40,000)
LAW ENFORCEMENT BLOCK GRANT	28,293	-	(28,293)
LBSP	159,643	151,183	(8,460)
OPERATION STONE GARDEN	468,502	157,715	(310,787)
OPERATION STONE GARDEN II	1,369,387	-	(1,369,387)
OPERATION BORDER STAR 2010	263,105	192,669	(70,436)
LINEBACKER-BJA/JAG	192,243	184,659	(7,584)
OPERATIO STONE GARDER	1,276,159	172,751	(1,103,408)
OP STONE GARDEN '11	999,997	627,443	(372,554)
<b>TOTAL REVENUES:</b>	<b>4,976,530</b>	<b>1,498,527</b>	<b>(3,478,003)</b>
<b>EXPENDITURES</b>			
LAW ENFORCEMENT BLOCK GRANT	124,000	2,773	121,227
LAW ENFORCEMENT BLOCK GRANT	32,690	-	32,690
LAW ENFORCEMENT BLOCK GRANT	22,511	9,334	13,177
LAW ENFORCEMENT BLOCK GRANT	40,000	-	40,000
LAW ENFORCEMENT BLOCK GRANT	28,293	-	28,293
LBSP	175,045	151,184	23,861
OPERATION STONE GARDEN	468,502	157,714	310,788
OPERATION STONE GARDEN II	1,369,387	-	1,369,387
OPERATION BORDER STAR 2010	263,105	192,669	70,436
LINEBACKER-BJA/JAG	192,243	184,659	7,584
OPERATIO STONE GARDER	1,276,159	186,299	1,089,860
OP STONE GARDEN '11	999,997	627,444	372,553
<b>TOTAL EXPENDITURES:</b>	<b>4,991,932</b>	<b>1,512,076</b>	<b>3,479,856</b>
Excess of Revenues Over (Under) Expenditures	(15,402)	(13,549)	1,853
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	15,312	13,549	(1,763)
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>15,312</b>	<b>13,549</b>	<b>(1,763)</b>
Net Change in Fund Balance	(90)	-	90
Fund Balance October 1, 2012	-	-	-
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<b>(90)</b>	<b>-</b>	<b>90</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
UNIFIED NARCOTICS INTELLIGENCE TASK FORCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
<b>REVENUES</b>			
HIDA SUPPLEMENT	327,625	-	(327,625)
HIDTA-UNITEF	6,812	6,812	-
ADMIN SUPPORT	12,156	12,156	-
LAREDO INTELLIGENCE SUPPORT	98,931	7,370	(91,561)
D.A. GRANT P.D.M.	70,899	863	(70,036)
SA SUPPORT ADM	27,900	-	(27,900)
UNITF-CCAO	31,629	-	(31,629)
UNITF-CCDA	20,094	-	(20,094)
TRAVIS CO INV. INIT.	92,593	20,652	(71,941)
DHE WHITE SANDS	69,514	34,099	(35,415)
BRO HIDTA INV TF	32,860	11,418	(21,442)
UNITED NARC INT TF	520,456	-	(520,456)
MCALLEN (MUILT) INT CTR	227,840	-	(227,840)
DIR ADMIN SUP EL	521,600	122,125	(399,475)
WHITE SANDS HIDTA TF	57,437	4,612	(52,825)
PA - DIR ADMIN SE	26,250	-	(26,250)
SO TX HIDTA TRAINING	163,658	14,745	(148,913)
LAREDO INT. SUP CTR (LISC)	106,149	53,996	(52,153)
DEA EAGLE PASS	14,000	7,327	(6,673)
D.A. GRANT PROGRAM	232,860	181,318	(51,542)
D. A. GRANT P.G.M.	421,242	397,650	(23,592)
HIDTA-INTEL	183,810	107,626	(76,184)
HIDTA-INTEL	265,190	185,306	(79,884)
DIRECTORS ADMINISTRATIVE SUPP	960,982	686,852	(274,130)
DHE AUSTIN AREA	37,333	21,936	(15,397)
WHITE SANDS HIDTA TASK FORCE	57,437	57,072	(365)
STX HIDTA TRAINING INITIATIVE	323,000	85,328	(237,672)
CPOT HIDTA LAREDO	86,149	35,443	(50,706)
DEL RIO HIDTA TASK FORCE	86,000	-	(86,000)
CPOT SOTX HIDTA MCALLEN	132,860	-	(132,860)
DHI-SO.TX.HIDTA LAREDO	524,660	112,760	(411,900)
SOUTH TEXAS HIDTA	212,405	128,573	(83,832)
I3PSSP600 CCDA	143,502	-	(143,502)
DHE AUSTIN	36,668	7,575	(29,093)
AUSTIN AREA HIDTA	79,143	23,343	(55,800)
SOUTH TEXAS HIDTA TRAINING	391,338	33,436	(357,902)
MCALLEN INTEL CENTER	86,149	-	(86,149)
LAREDO DEA HIDTA	20,000	4,823	(15,177)
HIDTA DIRECTORS ADMIN SUPPORT	736,586	-	(736,586)
WHITE SAND ATTY	57,437	-	(57,437)
MCALLEN INTEL CENTER	3,000	-	(3,000)
RDI-INITIATIVE	50,000	-	(50,000)
WHITE SANDS HIDTA	10,488	1,133	(9,355)
STX HIDTA SAN ANTONIO	12,000	-	(12,000)
<b>TOTAL REVENUES:</b>	<b>7,578,642</b>	<b>2,366,349</b>	<b>(5,212,293)</b>

**EXPENDITURES**

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
UNIFIED NARCOTICS INTELLIGENCE TASK FORCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
HIDA SUPPLEMENT	327,625	-	327,625
HIDTA-UNITEF	6,812	6,812	-
ADMIN SUPPORT	12,156	12,156	-
LAREDO INTELLIGENCE SUPPORT	98,931	7,370	91,561
D.A. GRANT P.D.M.	70,899	863	70,036
SA SUPPORT ADM	27,900	-	27,900
UNITF-CCAO	31,629	-	31,629
UNITF-CCDA	20,094	-	20,094
TRAVIS CO INV. INIT.	92,593	20,652	71,941
DHE WHITE SANDS	69,514	34,099	35,415
BRO HIDTA INV TF	32,860	11,418	21,442
UNITED NARC INT TF	520,456	-	520,456
MCALLEN (MUILT) INT CTR	227,840	-	227,840
DIR ADMIN SUP EL	521,600	122,125	399,475
WHITE SANDS HIDTA TF	57,437	4,612	52,825
PA - DIR ADMIN SE	26,250	-	26,250
SO TX HIDTA TRAINING	163,658	14,745	148,913
LAREDO INT. SUP CTR (LISC)	106,149	53,996	52,153
DEA EAGLE PASS	14,000	7,327	6,673
D.A. GRANT PROGRAM	232,860	181,318	51,542
D. A. GRANT P.G.M.	421,242	397,650	23,592
HIDTA-INTEL	183,810	107,626	76,184
HIDTA-INTEL	265,190	185,306	79,884
DIRECTORS ADMINISTRATIVE SUPP	960,982	686,852	274,130
DHE AUSTIN AREA	37,333	21,936	15,397
WHITE SANDS HIDTA TASK FORCE	57,437	57,072	365
STX HIDTA TRAINING INITIATIVE	323,000	85,328	237,672
CPOT HIDTA LAREDO	86,149	35,443	50,706
DEL RIO HIDTA TASK FORCE	86,000	-	86,000
CPOT SOTX HIDTA MCALLEN	132,860	-	132,860
DHI-SO.TX.HIDTA LAREDO	524,660	112,760	411,900
SOUTH TEXAS HIDTA	212,405	128,573	83,832
I3PSSP600 CCDA	143,502	-	143,502
DHE AUSTIN	36,668	7,575	29,093
AUSTIN AREA HIDTA	79,143	23,343	55,800
SOUTH TEXAS HIDTA TRAINING	391,338	33,436	357,902
MCALLEN INTEL CENTER	86,149	-	86,149
LAREDO DEA HIDTA	20,000	4,823	15,177
UNTIF-PROGRAM INCOME	4,437	4,114	323
HIDTA DIRECTORS ADMIN SUPPORT	736,586	-	736,586
WHITE SAND ATTY	57,437	-	57,437
MCALLEN INTEL CENTER	3,000	-	3,000
RDI-INITIATIVE	50,000	-	50,000
WHITE SANDS HIDTA	10,488	1,133	9,355
STX HIDTA SAN ANTONIO	12,000	-	12,000
<b>TOTAL EXPENDITURES:</b>	<b>7,583,079</b>	<b>2,370,463</b>	<b>5,212,616</b>
Excess of Revenues Over (Under) Expenditures	(4,437)	(4,114)	323

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
UNIFIED NARCOTICS INTELLIGENCE TASK FORCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(4,437)</u>	<u>(4,114)</u>	<u>323</u>
Fund Balance October 1, 2012	<u>4,437</u>	<u>6,782</u>	<u>2,345</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>2,668</u></u>	<u><u>2,668</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
BORDER HEALTH ISSUES  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
EWIDS	-	(535)	(535)
HOSPITAL PREPAREDNESS PROGRAM	838,991	549,720	(289,271)
HPP GRANT	804,694	198,938	(605,756)
HEALTH GRANT	24,599	24,226	(373)
HEALTH GRANT	2,460	-	(2,460)
OPERATION LONE STAR SUPPLY	50,000	45,723	(4,277)
OPERATION LONE STAR SUPPLY	5,000	-	(5,000)
PPCPS-BIOTERRORISM DISCRE	135,000	127,696	(7,304)
PPCPS-BIOTERRORISM DISCRE	13,500	-	(13,500)
<b>TOTAL REVENUES:</b>	<u>1,874,244</u>	<u>945,768</u>	<u>(928,476)</u>
<b>EXPENDITURES</b>			
HOSPITAL PREPAREDNESS PROGRAM	838,991	549,720	289,271
HPP GRANT	804,694	198,938	605,756
HEALTH GRANT	27,059	26,686	373
OPERATION LONE STAR SUPPLY	55,000	49,246	5,754
PPCPS-BIOTERRORISM DISCRE	148,500	141,478	7,022
<b>TOTAL EXPENDITURES:</b>	<u>1,874,244</u>	<u>966,068</u>	<u>908,176</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(20,300)</u>	<u>(20,300)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	20,300	20,300
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>20,300</u>	<u>20,300</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
TDH IMMUNIZATION ACTION PLAN  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
HEALTH GRANT	347,500	355,319	7,819
IMMUNIZATION GRANT	347,500	23,583	(323,917)
BIO-TERRORISM	392,287	337,204	(55,083)
TDH-IMMUNIZATION ACTION PLAN	376,950	28,711	(348,239)
HEALTH GRANT / SURPLUS	-	18,852	18,852
HEALTH GRANT	96,825	88,308	(8,517)
RLSS-LPHS	78,428	5,248	(73,180)
IMMUNIZATION PROGRAM	109,763	79,750	(30,013)
IMMUNIZATION PROGRAM INCOME	73,000	8,969	(64,031)
<b>TOTAL REVENUES:</b>	<u>1,822,253</u>	<u>945,944</u>	<u>(876,309)</u>
<b>EXPENDITURES</b>			
HEALTH GRANT	347,500	323,686	23,814
IMMUNIZATION GRANT	347,500	25,340	322,160
BIO-TERRORISM	392,287	336,243	56,044
TDH-IMMUNIZATION ACTION PLAN	376,950	29,672	347,278
HEALTH GRANT	96,825	88,308	8,517
RLSS-LPHS	78,428	5,249	73,179
IMMUNIZATION PROGRAM	109,763	99,454	10,309
IMMUNIZATION PROGRAM INCOME	73,000	6,044	66,956
<b>TOTAL EXPENDITURES:</b>	<u>1,822,253</u>	<u>913,996</u>	<u>908,257</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>31,948</u>	<u>31,948</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>31,948</u>	<u>31,948</u>
Fund Balance October 1, 2012	<u>-</u>	<u>64,036</u>	<u>64,036</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>95,984</u></u>	<u><u>95,984</u></u>



CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
CRIME VICTIMS FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
CRIME VICTIM ASSISTANCE	-	1,191	1,191
CRIME VICTIM ASSISTANCE	214,809	16,400	(198,409)
VOCA	193,990	175,941	(18,049)
CRIME VICTIM ASSISTANCE	-	863	863
DOMESTIC VIOLENCE UNIT - VAWA	142,497	6,971	(135,526)
VAWA	142,497	104,182	(38,315)
OVAG	42,000	2,215	(39,785)
OVAG	42,941	37,619	(5,322)
VINE	25,016	25,016	-
<b>TOTAL REVENUES:</b>	<u>803,750</u>	<u>370,398</u>	<u>(433,352)</u>
<b>EXPENDITURES</b>			
CRIME VICTIM ASSISTANCE	268,510	20,499	248,011
VOCA	247,692	220,645	27,047
DOMESTIC VIOLENCE UNIT - VAWA	219,227	10,725	208,502
VAWA	219,226	161,815	57,411
OVAG	42,000	2,216	39,784
OVAG	42,941	37,619	5,322
VINE	25,016	25,016	-
<b>TOTAL EXPENDITURES:</b>	<u>1,064,612</u>	<u>478,535</u>	<u>586,077</u>
Excess of Revenues Over (Under) Expenditures	<u>(260,862)</u>	<u>(108,137)</u>	<u>152,725</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	260,862	110,191	(150,671)
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>260,862</u>	<u>110,191</u>	<u>(150,671)</u>
Net Change in Fund Balance	<u>-</u>	<u>2,054</u>	<u>2,054</u>
Fund Balance October 1, 2012		14,632	14,632
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>-</u>	<u>16,686</u>	<u>16,686</u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
TUBERCULOSIS PROGRAM FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
T B PROGRAM	68,000	-	(68,000)
TOBACCO	68,000	68,000	-
TB/PC STATE 09/10	178,112	-	(178,112)
HEALTH GRANT	264,920	243,225	(21,695)
TB STATE	296,358	14,995	(281,363)
TB - FEDERAL	192,597	166,802	(25,795)
TB FEDERAL	174,904	9,653	(165,251)
<b>TOTAL REVENUES:</b>	<u>1,242,891</u>	<u>502,675</u>	<u>(740,216)</u>
<b>EXPENDITURES</b>			
T B PROGRAM	68,000	1,080	66,920
TOBACCO	69,092	69,092	-
TB/PC STATE 09/10	178,112	-	178,112
HEALTH GRANT	264,920	243,225	21,695
TB STATE	296,358	14,996	281,362
TB - FEDERAL	192,597	166,802	25,795
TB FEDERAL	174,904	9,652	165,252
<b>TOTAL EXPENDITURES:</b>	<u>1,243,983</u>	<u>504,847</u>	<u>739,136</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,092)</u>	<u>(2,172)</u>	<u>(1,080)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	1,092	2,172	1,080
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,092</u>	<u>2,172</u>	<u>1,080</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
HEALTH BLOCK GRANT FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
<b>REVENUES</b>			
HEALTH GRANTS	810,000	-	(810,000)
PGM INCOME MEDICAID	170,000	-	(170,000)
CHS FEES	-	93	93
CHS FEES	700	557	(143)
CHS FEES	20,000	14,702	(5,298)
TITLE V CHILD HEALTH	500	24	(476)
TITLE V CHILD HEALTH	15,000	921	(14,079)
CHS PRENATAL	-	1,291	1,291
CHS PRENATAL	3,500	6,594	3,094
CHS PRENATAL	100,000	69,723	(30,277)
TITLE V PRENATAL	6,500	276	(6,224)
TITLE V PRENATAL	37,986	5,117	(32,869)
HEALTH GRANT	160,000	11,108	(148,892)
HEALTH GRANT	160,000	147,546	(12,454)
HEALTH TITLE V-B	160,000	8,952	(151,048)
MH CARE NAVIGATION GRANT	552,819	73,656	(479,163)
MH CARE PDICN	421,696	62,632	(359,064)
HEALTH GRANT	351	4,210	3,859
HEALTH GRANT	110,000	127,552	17,552
HEALTH GRANT	100,000	56,989	(43,011)
CHIP PRENATAL	140,000	9,231	(130,769)
CHIP PRENATAL	60,000	5,317	(54,683)
MAC	95,517	86,277	(9,240)
TITLE X FAMILY PLANNING - FEE	-	1,820	1,820
TITLE X FAMILY PLANNING - FEE	217,159	114,642	(102,517)
HEALTH GRANT HPP	804,694	-	(804,694)
WHFPT	16,205	36,154	19,949
HEALTH GRANT	80,000	35,276	(44,724)
HEALTH GRANT	-	5,539	5,539
HEALTH GRANT	-	2,101	2,101
HEALTH GRANT	-	2,600	2,600
PCHFP MEDICIAD	40,500	1,854	(38,646)
PCHFP MEDICIAD	7,500	225	(7,275)
PCHFP MEDICIAD	2,500	193	(2,307)
PCHFP MEDICIAD	3,000	10	(2,990)
HEALTH GRANT	103,469	-	(103,469)
HEALTH GRANT	-	263	263
HEALTH GRANT	-	79	79
HEALTH GRANT	-	143	143
FENCE PROJECT	9,685	-	(9,685)
<b>TOTAL REVENUES:</b>	<b>4,409,281</b>	<b>893,667</b>	<b>(3,515,614)</b>
<b>EXPENDITURES</b>			
CHS FEES	20,700	5,914	14,786
TITLE V CHILD HEALTH	15,500	895	14,605
CHS PRENATAL	103,500	84,313	19,187
TITLE V PRENATAL	44,486	4,612	39,874

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
HEALTH BLOCK GRANT FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
HEALTH GRANT	160,000	11,108	148,892
HEALTH GRANT	160,000	147,474	12,526
HEALTH TITLE V-B	160,000	8,952	151,048
MH CARE NAVIGATION GRANT	552,819	73,656	479,163
MH CARE PDICN	421,696	62,632	359,064
MH CARE PDICN	351	351	-
HEALTH GRANTS	810,000	-	810,000
HEALTH GRANT	210,000	159,771	50,229
CHIP PRENATAL	200,000	12,220	187,780
MAC	95,517	39,356	56,161
TITLE X FAMILY PLANNING - FEE	217,159	181,270	35,889
HEALTH GRANT HPP	804,694	-	804,694
WHFPT	16,205	11,210	4,995
PGM INCOME MEDICAID	170,000	-	170,000
HEALTH GRANT	80,000	57,299	22,701
PCHFP MEDICIAD	53,500	3,480	50,020
HEALTH GRANTS	103,469	1,692	101,777
FENCE PROJECT	9,685	9,685	-
<b>TOTAL EXPENDITURES:</b>	<b>4,409,281</b>	<b>875,890</b>	<b>3,533,391</b>
Excess of Revenues Over (Under) Expenditures	-	17,777	17,777
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	675	675
Transfer In	-	-	-
Transfer Out	-	(2,989)	(2,989)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(2,314)</b>	<b>(2,314)</b>
Net Change in Fund Balance	-	15,463	15,463
Fund Balance October 1, 2012	-	539,595	539,595
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<b>-</b>	<b>555,058</b>	<b>555,058</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
VALLE ESCONDIDO SEWER PROJECT  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
VALLE ESCONDIDO SEWER PROJECT	208,700	131,728	(76,972)
<b>TOTAL REVENUES:</b>	<u>208,700</u>	<u>131,728</u>	<u>(76,972)</u>
<b>EXPENDITURES</b>			
VALLE ESCONDIDO SEWER PROJECT	208,700	131,728	76,972
<b>TOTAL EXPENDITURES:</b>	<u>208,700</u>	<u>131,728</u>	<u>76,972</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
<b>REVENUES</b>			
COMMUNITY CORRECTIONS	-	96	96
GRANT S""	-	(2,163)	(2,163)
GRANT S""	59,352	-	(59,352)
GRANT S PREV & INTERV DEMO	126,924	112,252	(14,672)
JUVENILE GRANT S""	126,924	9,474	(117,450)
COMMITMENT REDUCTION C	252,743	231,903	(20,840)
JUVENILE GRANT C""	252,743	18,455	(234,288)
TITLE IV-E ENHANCEMENT	-	29,490	29,490
TITLE IV-E ENHANCEMENT	-	10,698	10,698
TITLE IV-E ENHANCEMENT	-	3,620	3,620
TITLE IV-E ENHANCEMENT	-	258	258
BORDER PROJECT	25,184	22,694	(2,490)
JUVENILE GRANT B""	24,954	2,706	(22,248)
BROWNSVILLE CDBG	92,051	-	(92,051)
TITLE IV-E REIMBURSEMENT	-	199,502	199,502
TITLE IV-E REIMBURSEMENT	-	2,257	2,257
TITLE IV-E REIMBURSEMENT	-	175	175
HARLINGEN OUTREACH CENTER	-	14,950	14,950
HARLINGEN OUTREACH CENTER	-	1,350	1,350
<b>TOTAL REVENUES:</b>	<b>960,875</b>	<b>657,717</b>	<b>(303,158)</b>
<b>EXPENDITURES</b>			
GRANT S""	59,352	6,232	53,120
GRANT S PREV & INTERV DEMO	126,924	112,253	14,671
JUVENILE GRANT S""	126,924	9,474	117,450
COMMITMENT REDUCTION C	252,743	231,902	20,841
JUVENILE GRANT C""	252,743	18,455	234,288
TITLE IV-E ENHANCEMENT	479,604	73,979	405,625
TITLE IV-E ENHANCEMENT	417,337	2,061	415,276
BORDER PROJECT	25,184	22,694	2,490
JUVENILE GRANT B""	24,954	2,706	22,248
BROWNSVILLE CDBG	92,051	-	92,051
TITLE IV-E REIMBURSEMENT	419,542	-	419,542
TITLE IV-E REIMBURSEMENT	466,629	-	466,629
HARLINGEN OUTREACH CENTER	26,002	10,449	15,553
HARLINGEN OUTREACH CENTER	39,360	3,370	35,990
<b>TOTAL EXPENDITURES:</b>	<b>2,809,349</b>	<b>493,575</b>	<b>2,315,774</b>
Excess of Revenues Over (Under) Expenditures	(1,848,474)	164,142	2,012,616
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	(96)	(96)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(96)</b>	<b>(96)</b>
Net Change in Fund Balance	(1,848,474)	164,046	2,012,520

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
Fund Balance October 1, 2012	1,848,474	3,300,062	1,451,588
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<b>-</b>	<b>3,464,108</b>	<b>3,464,108</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
WIC  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
W.I.C.	-	(3,652)	(3,652)
W. I. C.	4,499,567	4,332,325	(167,242)
<b>TOTAL REVENUES:</b>	<u>4,499,567</u>	<u>4,328,673</u>	<u>(170,894)</u>
<b>EXPENDITURES</b>			
W.I.C.	-	(3,652)	3,652
W. I. C.	4,499,567	4,332,325	167,242
<b>TOTAL EXPENDITURES:</b>	<u>4,499,567</u>	<u>4,328,673</u>	<u>170,894</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
WEED & SEED PROGRAM FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
FEMALE DAY OFFENDER	170,000	65,549	(104,451)
JUVENILE SURVEILLANCE	25,401	16,871	(8,530)
JUVENILE SURVEILLANCE	11,570	1,025	(10,545)
<b>TOTAL REVENUES:</b>	<u>206,971</u>	<u>83,445</u>	<u>(123,526)</u>
<b>EXPENDITURES</b>			
JUVENILE PROGRAMS	-	(1,981)	1,981
FEMALE DAY OFFENDER	170,000	65,549	104,451
JUVENILE YOUTH CENTER	3,079	3,027	52
JUVENILE SURVEILLANCE	25,401	22,412	2,989
JUVENILE SURVEILLANCE	13,216	1,117	12,099
<b>TOTAL EXPENDITURES:</b>	<u>211,696</u>	<u>90,124</u>	<u>121,572</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,725)</u>	<u>(6,679)</u>	<u>(1,954)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	1,646	5,633	3,987
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,646</u>	<u>5,633</u>	<u>3,987</u>
Net Change in Fund Balance	<u>(3,079)</u>	<u>(1,046)</u>	<u>2,033</u>
Fund Balance October 1, 2012	<u>3,079</u>	<u>3,080</u>	<u>1</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>2,034</u></u>	<u><u>2,034</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
BAIL SECURITY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
BAIL BOND SECURITY	-	938	938
BAIL BOND BOARD	2,600	-	(2,600)
BAIL BOND BOARD	1,200	-	(1,200)
<b>TOTAL REVENUES:</b>	<u>3,800</u>	<u>938</u>	<u>(2,862)</u>
<b>EXPENDITURES</b>			
BAIL BOND BOARD	44,369	39,603	4,766
<b>TOTAL EXPENDITURES:</b>	<u>44,369</u>	<u>39,603</u>	<u>4,766</u>
Excess of Revenues Over (Under) Expenditures	<u>(40,569)</u>	<u>(38,665)</u>	<u>1,904</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	13,800	-	(13,800)
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>13,800</u>	<u>-</u>	<u>(13,800)</u>
Net Change in Fund Balance	<u>(26,769)</u>	<u>(38,665)</u>	<u>(11,896)</u>
Fund Balance October 1, 2012	26,769	90,033	63,264
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>-</u>	<u>51,368</u>	<u>51,368</u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
SELF HELP CENTERS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
COLONIA SELF HELP	1,200,000	240,430	(959,570)
COLONIA SELF HELP	-	1,933	1,933
P D & M	1,000,000	2,949	(997,051)
<b>TOTAL REVENUES:</b>	<u>2,200,000</u>	<u>245,312</u>	<u>(1,954,688)</u>
<b>EXPENDITURES</b>			
COLONIA SELF HELP	1,200,000	242,364	957,636
P D & M	1,000,000	2,948	997,052
<b>TOTAL EXPENDITURES:</b>	<u>2,200,000</u>	<u>245,312</u>	<u>1,954,688</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
HOME DISASTER ASSISTANCE PROGRAM  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
HAZARD MITIGATION	45,750	21,280	(24,470)
DISASTER RECOVERY GRANT	3,093,750	324,085	(2,769,665)
DISASTER ASSISTANCE HOME PROG.	350,000	309,153	(40,847)
DISASTER RECOVERY DOLLY-IKE	10,940,610	604,027	(10,336,583)
DISASTER RECOVERY DOLLY-IKE	439,304	543,798	104,494
DISASTER RECOVERY 2.1	7,623,901	7,796	(7,616,105)
<b>TOTAL REVENUES:</b>	<u>22,493,315</u>	<u>1,810,139</u>	<u>(20,683,176)</u>
<b>EXPENDITURES</b>			
HAZARD MITIGATION	61,000	21,280	39,720
DISASTER RECOVERY GRANT	3,093,750	324,085	2,769,665
DISASTER ASSISTANCE HOME PROG.	350,000	309,153	40,847
DISASTER RECOVERY DOLLY-IKE	11,379,914	1,147,826	10,232,088
DISASTER RECOVERY 2.1	7,623,901	7,795	7,616,106
<b>TOTAL EXPENDITURES:</b>	<u>22,508,565</u>	<u>1,810,139</u>	<u>20,698,426</u>
Excess of Revenues Over (Under) Expenditures	<u>(15,250)</u>	<u>-</u>	<u>15,250</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	15,250	-	(15,250)
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>15,250</u>	<u>-</u>	<u>(15,250)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
ENCUMBERED PRE-TRIAL RELEASE  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
DRUG COURT	121,663	89,321	(32,342)
DRUG COURT	26,000	29,958	3,958
DIVERT COURT	44,000	25,842	(18,158)
DRUG COURT	146,295	15,074	(131,221)
DRUG COURT	31,560	3,071	(28,489)
ADULT PROBATION	135,335	138,163	2,828
PRETRIAL RELEASE	-	(1,684)	(1,684)
<b>TOTAL REVENUES:</b>	<u>504,853</u>	<u>299,745</u>	<u>(205,108)</u>
<b>EXPENDITURES</b>			
DRUG COURT	177,930	147,851	30,079
DIVERT COURT	75,057	48,283	26,774
DRUG COURT	177,855	18,145	159,710
ADULT PROBATION	361,335	357,990	3,345
<b>TOTAL EXPENDITURES:</b>	<u>792,177</u>	<u>572,269</u>	<u>219,908</u>
Excess of Revenues Over (Under) Expenditures	<u>(287,324)</u>	<u>(272,524)</u>	<u>14,800</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	226,000	226,000	-
Transfer Out	-	(4,489)	(4,489)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>226,000</u>	<u>230,489</u>	<u>(4,489)</u>
Net Change in Fund Balance	<u>(61,324)</u>	<u>(42,035)</u>	<u>10,311</u>
Fund Balance October 1, 2012	<u>61,324</u>	<u>99,672</u>	<u>38,348</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>-</u>	<u>57,637</u>	<u>48,659</u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
JUVENILE JUSTICE ALTERNATIVE  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
BISD PROBATION OFFICERS	140,000	121,632	(18,368)
BISD PROBATION OFFICERS	160,000	13,026	(146,974)
SBISD PROBATION OFFICERS	40,000	36,475	(3,525)
SBISD PROBATION OFFICERS	40,000	3,430	(36,570)
JJAEP DISCRETIONARY	40,000	36,628	(3,372)
JUVENILE JUSTICE ALTERN. ED.	60,000	5,325	(54,675)
TJPC GRANT P""	-	(43,579)	(43,579)
TJPC GRANT P""	-	(63,042)	(63,042)
TJPC P	550,000	299,179	(250,821)
TJPC P	670,000	445,876	(224,124)
JUVENILE P GRANT TJJD	440,000	45,299	(394,701)
JUVENILE P GRANT TJJD	550,000	81,330	(468,670)
<b>TOTAL REVENUES:</b>	<u>2,690,000</u>	<u>981,579</u>	<u>(1,708,421)</u>
<b>EXPENDITURES</b>			
BISD PROBATION OFFICERS	140,000	121,632	18,368
BISD PROBATION OFFICERS	160,000	13,026	146,974
SBISD PROBATION OFFICERS	40,000	36,476	3,524
SBISD PROBATION OFFICERS	40,000	3,430	36,570
JJAEP DISCRETIONARY	40,000	36,628	3,372
JUVENILE JUSTICE ALTERN. ED.	60,000	5,324	54,676
TJPC GRANT P""	-	(26,689)	26,689
TJPC P	1,220,000	752,329	467,671
JUVENILE P GRANT TJJD	990,000	116,439	873,561
<b>TOTAL EXPENDITURES:</b>	<u>2,690,000</u>	<u>1,058,595</u>	<u>1,631,405</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(77,016)</u>	<u>(77,016)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	192,714	192,714
Transfer Out	-	(81,330)	(81,330)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>111,384</u>	<u>111,384</u>
Net Change in Fund Balance	<u>-</u>	<u>34,368</u>	<u>34,368</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>34,368</u></u>	<u><u>34,368</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
TEXAS JUVENILE PROBATION COMM.  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
JUVENILE PROBATION COMMISSION	-	10,959	10,959
JUVENILE PROBATION COMMISSION	-	5,625	5,625
JUVENILE PROBATION COMMISSION	-	1,348	1,348
JUVENILE PROBATION COMMISSION	-	(140)	(140)
DETENTION CENTER REVENUE	-	66,076	66,076
DETENTION CENTER REVENUE	-	1,591	1,591
DETENTION CENTER REVENUE	-	1,800	1,800
DETENTION CENTER REVENUE	-	205	205
BOOT CAMP REVENUE	-	119,544	119,544
BOOT CAMP REVENUE	-	10	10
BOOTCAMP VOCATIONAL PROGRAM	-	7,600	7,600
BOOTCAMP VOCATIONAL PROGRAM	-	22	22
STATE AID GRANT A""	2,584,851	2,354,101	(230,750)
JUVENILE STATE AID A""	2,367,797	163,507	(2,204,290)
LOCAL FEE REVENUE	-	97,044	97,044
LOCAL FEE REVENUE	-	(97,044)	(97,044)
LOCAL FEE REVENUE	-	28	28
LOCAL FEE REVENUE	-	10,202	10,202
JUVENILE-LOCAL REVENUE	-	5,696	5,696
JUVENILE-LOCAL REVENUE	-	729	729
JUVENILE-LOCAL REVENUE	-	295	295
JUVENILE-LOCAL REVENUE	-	86	86
JUVENILE-LOCAL REVENUE	-	67	67
MENTAL HEALTH SERVICESN""	272,648	3,853	(268,795)
SPECIAL NEEDS GRANT M""	107,163	99,653	(7,510)
JUVENILE SPECIAL NEEDS M""	107,163	9,759	(97,404)
<b>TOTAL REVENUES:</b>	<u>5,439,622</u>	<u>2,862,616</u>	<u>(2,577,006)</u>
<b>EXPENDITURES</b>			
DETENTION CENTER REVENUE	171,479	21,182	150,297
DETENTION CENTER REVENUE	157,018	-	157,018
BOOT CAMP REVENUE	361,195	135,047	226,148
BOOTCAMP VOCATIONAL PROGRAM	388,110	2,760	385,350
STATE AID GRANT A""	2,584,850	2,279,102	305,748
JUVENILE STATE AID A""	2,367,797	163,507	2,204,290
LOCAL FEE REVENUE	189,204	7,656	181,548
JUVENILE-LOCAL REVENUE	145,730	281	145,449
MENTAL HEALTH SERVICESN""	272,648	3,853	268,795
SPECIAL NEEDS GRANT M""	107,163	99,654	7,509
JUVENILE SPECIAL NEEDS M""	107,163	9,759	97,404
<b>TOTAL EXPENDITURES:</b>	<u>6,852,357</u>	<u>2,722,801</u>	<u>4,129,556</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,412,735)</u>	<u>139,815</u>	<u>1,552,550</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	96	96
Transfer Out	-	-	-

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
TEXAS JUVENILE PROBATION COMM.  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>96</u>	<u>96</u>
Net Change in Fund Balance	<u>(1,412,735)</u>	<u>139,911</u>	<u>1,552,646</u>
Fund Balance October 1, 2012	<u>1,412,736</u>	<u>797,470</u>	<u>(615,266)</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>1</u></u>	<u><u>937,381</u></u>	<u><u>937,380</u></u>



CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
JUVENILE SERVICES  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
JUVENILE JUSTICE ALT	41,543	38,275	(3,268)
PURCHASE OF JUVENILE ALT	1,668	1,668	-
SAFE TRANSPORT	36,031	27,060	(8,971)
VICTIMS ASSISTANCE FOR FAMILIE	39,725	31,251	(8,474)
VICTIMS ASST FOR FAMILIES	3,154	2,306	(848)
<b>TOTAL REVENUES:</b>	<b>122,121</b>	<b>100,560</b>	<b>(21,561)</b>
<b>EXPENDITURES</b>			
JUVENILE JUSTICE ALT	41,543	38,275	3,268
PURCHASE OF JUVENILE ALT	1,668	1,668	-
SAFE TRANSPORT	36,031	27,060	8,971
VICTIMS ASSISTANCE FOR FAMILIE	55,453	46,152	9,301
VICTIMS ASST FOR FAMILIES	3,154	3,154	-
<b>TOTAL EXPENDITURES:</b>	<b>137,849</b>	<b>116,309</b>	<b>21,540</b>
Excess of Revenues Over (Under) Expenditures	(15,728)	(15,749)	(21)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	15,728	15,749	21
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>15,728</b>	<b>15,749</b>	<b>21</b>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2012	-	-	-
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<b>-</b>	<b>-</b>	<b>-</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
DA HOT CHECK FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
DISTRICT ATTORNEY	50,000	26,845	(23,155)
DISTRICT ATTORNEY	-	281	281
<b>TOTAL REVENUES:</b>	<u>50,000</u>	<u>27,126</u>	<u>(22,874)</u>
<b>EXPENDITURES</b>			
DISTRICT ATTORNEY	<u>50,000</u>	<u>40,382</u>	<u>9,618</u>
<b>TOTAL EXPENDITURES:</b>	<u>50,000</u>	<u>40,382</u>	<u>9,618</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(13,256)</u>	<u>(13,256)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(13,256)</u>	<u>(13,256)</u>
Fund Balance October 1, 2012	-	104,884	104,884
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>-</u>	<u>91,628</u>	<u>91,628</u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
L.R.G.D.C. RECYCLING GRANT  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
P. D. & M.	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>TOTAL REVENUES:</b>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>EXPENDITURES</b>			
P. D. & M.	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES:</b>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
TAX ASSESSOR VIT  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
TAX ASSESSOR V I T	67,316	26,396	(40,920)
TAX ASSESSOR V I T	-	3,622	3,622
TAX ASSESSOR V I T	-	13,451	13,451
<b>TOTAL REVENUES:</b>	<u>67,316</u>	<u>43,469</u>	<u>(23,847)</u>
<b>EXPENDITURES</b>			
TAX ASSESSOR V I T	67,316	67,316	-
<b>TOTAL EXPENDITURES:</b>	<u>67,316</u>	<u>67,316</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(23,847)</u>	<u>(23,847)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(23,847)</u>	<u>(23,847)</u>
Fund Balance October 1, 2012	-	195,537	195,537
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>-</u>	<u>171,690</u>	<u>171,690</u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
SANTA ROSA BOYS & GIRLS CLUM  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
BOYS CLUB	-	-	-
<b>TOTAL REVENUES:</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>			
BOYS CLUB	-	-	-
<b>TOTAL EXPENDITURES:</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	1,493	(1,493)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>1,493</u>	<u>(1,493)</u>
Net Change in Fund Balance	<u>-</u>	<u>(1,493)</u>	<u>(1,493)</u>
Fund Balance October 1, 2012	-	1,493	1,493
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
LAGUNA HEIGHTS SUBDIVISION  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
LAGUNA HEIGHTS SUBDIVISION	322,728	276,009	(46,719)
<b>TOTAL REVENUES:</b>	<u>322,728</u>	<u>276,009</u>	<u>(46,719)</u>
<b>EXPENDITURES</b>			
LAGUNA HEIGHTS SUBDIVISION	322,728	276,009	46,719
<b>TOTAL EXPENDITURES:</b>	<u>322,728</u>	<u>276,009</u>	<u>46,719</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	-	-	-

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
ATTORNEY GENERAL CHILD SUPPORT FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
A.G. CHILD SUPPORT ENFORCEMENT	2,000	-	(2,000)
SHERIFF-A.G.CHILD SUPPORT	176,000	92,920	(83,080)
SHERIFF-A.G.CHILD SUPPORT	-	162	162
A.G.CHILD SUPPORT DIVISION	16,684	7,788	(8,896)
A.G.CHILD SUPPORT DIVISION	-	4	4
<b>TOTAL REVENUES:</b>	<u>194,684</u>	<u>100,874</u>	<u>(93,810)</u>
<b>EXPENDITURES</b>			
SHERIFF-A.G.CHILD SUPPORT	180,494	159,771	20,723
A.G.CHILD SUPPORT DIVISION	16,684	16,684	-
<b>TOTAL EXPENDITURES:</b>	<u>197,178</u>	<u>176,455</u>	<u>20,723</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,494)</u>	<u>(75,581)</u>	<u>(73,087)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	(127,880)	(127,880)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(127,880)</u>	<u>(127,880)</u>	<u>-</u>
Net Change in Fund Balance	<u>(130,374)</u>	<u>(203,461)</u>	<u>(73,087)</u>
Fund Balance October 1, 2012	49,155	292,572	243,417
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>(81,219)</u>	<u>89,111</u>	<u>170,330</u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
PRE-TRIAL DIVERSION PROGRAM  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
PRE-TRIAL DIVERSION	-	1,326	1,326
PRE-TRIAL DIVERSION	320,975	342,500	21,525
<b>TOTAL REVENUES:</b>	<u>320,975</u>	<u>343,826</u>	<u>22,851</u>
<b>EXPENDITURES</b>			
TOTAL PRE-TRIAL DIVERSION	273,903	224,642	49,261
<b>TOTAL EXPENDITURES:</b>	<u>273,903</u>	<u>224,642</u>	<u>49,261</u>
Excess of Revenues Over (Under) Expenditures	<u>47,072</u>	<u>119,184</u>	<u>72,112</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>47,072</u>	<u>119,184</u>	<u>72,112</u>
Fund Balance October 1, 2012		369,846	369,846
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u>47,072</u>	<u>489,030</u>	<u>441,958</u>



CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
COLONIA STREET LIGHT/SCOFFLAW FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
SOLID WASTE COLLECTION	-	403	403
SCOFFLAW	104,645	90,650	(13,995)
SOLID WASTE/STREET LIGHT	57,508	56,034	(1,474)
<b>TOTAL REVENUES:</b>	<u>162,153</u>	<u>147,087</u>	<u>(15,066)</u>
<b>EXPENDITURES</b>			
SCOFFLAW	104,645	57,619	47,026
SOLID WASTE/STREET LIGHT	14,858	14,819	39
CAMERON PARK STREET LIGHT	19,250	19,250	-
LAGUNA HEIGHTS STREET LIGHT	23,400	23,339	61
<b>TOTAL EXPENDITURES:</b>	<u>162,153</u>	<u>115,027</u>	<u>47,126</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>32,060</u>	<u>32,060</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>32,060</u>	<u>32,060</u>
Fund Balance October 1, 2012	<u>-</u>	<u>120,006</u>	<u>120,006</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>152,066</u></u>	<u><u>152,066</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
LAGUNA MADRE WATER & SEWER PROJECT  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
P. D. & M.	495,500	105,590	(389,910)
P. D. & M.	-	65,150	65,150
LAGUNA MADRE WATER PROJECT	360,310	-	(360,310)
<b>TOTAL REVENUES:</b>	<u>855,810</u>	<u>170,740</u>	<u>(685,070)</u>
<b>EXPENDITURES</b>			
P. D. & M.	495,500	170,740	324,760
LAGUNA MADRE WATER PROJECT	360,310	-	360,310
<b>TOTAL EXPENDITURES:</b>	<u>855,810</u>	<u>170,740</u>	<u>685,070</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
FIFTH JUDICIAL REGION  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
5TH ADMIN JUDICIAL REGION	160,897	160,895	(2)
<b>TOTAL REVENUES:</b>	<u>160,897</u>	<u>160,895</u>	<u>(2)</u>
<b>EXPENDITURES</b>			
5TH ADMIN JUDICIAL REGION	160,897	160,895	2
<b>TOTAL EXPENDITURES:</b>	<u>160,897</u>	<u>160,895</u>	<u>2</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2012	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



**CAMERON COUNTY, TEXAS  
NONMAJOR GOVERNMENTAL FUNDS – CONTINUED**

**CAPITAL PROJECT FUNDS**

These funds are used to account for revenues and expenditures relating to the acquisition of capital facilities, except those for Enterprise Funds, and are principally financed from the sale of bonds.

**Unlimited Tax Road Bonds Fund** - To account for the proceeds of bond issues sold to provide funds to acquire right-of-way and to pay costs related to the issuance of the bonds.

**Judicial Complex Fund** – To account for the proceeds of a bond issue sold to provide funds to pay for the remodeling of the Judicial Complex Building.

**Jail Capital Improvements Fund** – To account for the costs of building and/or improvements for the Olmito Detention Facility. Proceeds are from the bond funds derived from the 2008 Certificates of Obligation and settlement proceeds.

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
PROJECT ROADMAP  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
PROJECT ROADMAP	-	98	98
ROAD PROJECTS	32,300	46,062	13,762
ROAD PROJECTS	-	1,167	1,167
<b>TOTAL REVENUES:</b>	<u>32,300</u>	<u>47,327</u>	<u>15,027</u>
<b>EXPENDITURES</b>			
Old Alice Road	<u>32,300</u>	<u>21,040</u>	<u>11,260</u>
<b>TOTAL EXPENDITURES:</b>	<u>32,300</u>	<u>21,040</u>	<u>11,260</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>26,287</u>	<u>26,287</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>26,287</u>	<u>26,287</u>
Fund Balance October 1, 2012	<u>-</u>	<u>10,797</u>	<u>10,797</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>37,084</u></u>	<u><u>37,084</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
JAIL CAPITAL PROJECTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
GENERAL ADMIN	-	169	169
<b>TOTAL REVENUES:</b>	<u>-</u>	<u>169</u>	<u>169</u>
<b>EXPENDITURES</b>			
JAIL	135,714	128,067	7,647
<b>TOTAL EXPENDITURES:</b>	<u>135,714</u>	<u>128,067</u>	<u>7,647</u>
Excess of Revenues Over (Under) Expenditures	<u>(135,714)</u>	<u>(127,898)</u>	<u>7,816</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(135,714)</u>	<u>(127,898)</u>	<u>7,816</u>
Fund Balance October 1, 2012	135,714	127,900	(7,814)
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>2</u></u>	<u><u>2</u></u>

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
JUDICIAL COMPLEX  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
CAPITAL PROJECTS	-	274	274
<b>TOTAL REVENUES:</b>	<u>-</u>	<u>274</u>	<u>274</u>
<b>EXPENDITURES</b>			
COURTHOUSE CONSTRUCTION PROJ	11,701	9,702	1,999
ROAD 510 COMPLEX	22,000	21,517	483
<b>TOTAL EXPENDITURES:</b>	<u>33,701</u>	<u>31,219</u>	<u>2,482</u>
Excess of Revenues Over (Under) Expenditures	<u>(33,701)</u>	<u>(30,945)</u>	<u>2,756</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(33,701)</u>	<u>(30,945)</u>	<u>2,756</u>
Fund Balance October 1, 2012	<u>33,701</u>	<u>95,707</u>	<u>62,006</u>
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>-</u></u>	<u><u>64,762</u></u>	<u><u>64,762</u></u>



**CAMERON COUNTY, TEXAS  
NONMAJOR GOVERNMENTAL FUNDS -CONTINUED**

**DEBT SERVICE FUNDS**

These funds are used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

CAMERON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
UNLIMITED TAX BONDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGET	ACTUAL	VARIANCE
<b>REVENUES</b>			
I & S UNLIMITED TAX REV BONDS	2,000	1,389	(611)
I & S UNLIMITED	335,513	338,557	3,044
I & S UNLIMITED	13,094	21,906	8,812
I & S UNLIMITED	-	85	85
I & S UNLIMITED	-	(3)	(3)
I & S UNLIMITED	-	(5)	(5)
I & S UNLIMITED	-	172	172
I & S UNLIMITED	(6,476)	(7,087)	(611)
I & S UNLIMITED	(3,510)	(3,665)	(155)
I & S UNLIMITED	(603)	(1,785)	(1,182)
I & S UNLIMITED	8,889	14,110	5,221
<b>TOTAL REVENUES:</b>	<u>348,907</u>	<u>363,674</u>	<u>14,767</u>
<b>EXPENDITURES</b>			
2005 ROAD BONDS	117,379	117,379	-
2008 ROAD BONDS	225,623	225,622	1
<b>TOTAL EXPENDITURES:</b>	<u>343,002</u>	<u>343,001</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>5,905</u>	<u>20,673</u>	<u>14,768</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In	-	-	-
Transfer Out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>5,905</u>	<u>20,673</u>	<u>14,768</u>
Fund Balance October 1, 2012	-	589,470	589,470
<b>FUND BALANCE SEPTEMBER 30, 2013</b>	<u><u>5,905</u></u>	<u><u>610,143</u></u>	<u><u>604,238</u></u>

### **NON-MAJOR ENTERPRISE FUNDS**

Enterprise Funds are established to account for operations which are self-supporting through user charges to the general public. On this basis, Cameron County, Texas operates the following Non-Major Enterprise Funds:

**Airport System** - To account for the financial position and the operations of the Cameron County Airport, located north of Bayview, Texas.

**Jail Commissary** - To account for the financial position and the operations of the Cameron County Jail Commissary.

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**NON-MAJOR ENTERPRISE FUNDS**  
**SEPTEMBER 30, 2013**

<b>ASSETS</b>	<b>AIRPORT SYSTEM</b>	<b>JAIL COMMISSARY</b>	<b>TOTAL</b>
Current Assets:			
Cash	\$ 139,493	\$ 609,753	\$ 749,246
Accounts Receivable	4,342	26,784	31,126
Due from other funds	0	0	0
Due from other governments	0	0	0
Prepaid	7,247	0	7,247
Total Current Assets	<u>151,082</u>	<u>636,537</u>	<u>787,619</u>
Depreciable Assets:			
Buildings	1,327,095	0	1,327,095
Improvements other than buildings	10,099,579	13,917	10,113,496
Equipment	14,034	201,050	215,084
Accumulated depreciation	<u>(9,373,431)</u>	<u>(151,329)</u>	<u>(9,524,760)</u>
Net depreciable assets	<u>2,067,277</u>	<u>63,638</u>	<u>2,130,915</u>
Construction in Progress	6,900	0	6,900
Land	<u>308,000</u>	<u>0</u>	<u>308,000</u>
Total Property and equipment	<u>2,382,177</u>	<u>63,638</u>	<u>2,445,815</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,533,259</u></u>	<u><u>\$ 700,175</u></u>	<u><u>\$ 3,233,434</u></u>
<b>LIABILITIES</b>			
Current Liabilities			
(Payable from Current Assets):			
Accounts payable	\$ 1,254	\$ 63,912	\$ 65,166
Accrued compensated absences and salary payable	0	0	0
Due to other funds	2,070	0	2,070
Leasehold deposits	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Liabilities			
(Payable from Current Assets)	<u>3,324</u>	<u>63,912</u>	<u>67,236</u>
<b>TOTAL LIABILITIES</b>	<u>3,324</u>	<u>63,912</u>	<u>67,236</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	2,382,177	63,638	2,445,815
Unrestricted	<u>147,758</u>	<u>572,625</u>	<u>720,383</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 2,529,935</u></u>	<u><u>\$ 636,263</u></u>	<u><u>\$ 3,166,198</u></u>

CAMERON COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
**NON-MAJOR ENTERPRISE FUNDS**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
<b>OPERATING REVENUES</b>			
Rental income	\$ 23,550	\$ 1,192,171	\$ 1,215,721
Miscellaneous	0	12,899	12,899
<b>TOTAL OPERATING REVENUES</b>	<u>23,550</u>	<u>1,205,070</u>	<u>1,228,620</u>
<b>OPERATING EXPENSES</b>			
Salary, wages and fringe benefits	5,865	151,244	157,109
Supplies	298	12,317	12,615
Repairs and maintenance	2,071	5,172	7,243
Medical Claims	0	11,936	11,936
Travel	0	2,848	2,848
Insurance	10,689		10,689
Utilities	18,324		18,324
Depreciation	82,793	30,669	113,462
Miscellaneous	0	15,132	15,132
Administrative Fees	0	0	0
Contractual services	0	842,978	842,978
<b>TOTAL OPERATING EXPENSES</b>	<u>120,040</u>	<u>1,072,296</u>	<u>1,192,336</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(96,490)</u>	<u>132,774</u>	<u>36,284</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest income	314	1,623	1,937
Gain on sale of capital asset	875	0	875
Insurance proceeds	0	0	0
Interest expense	0	0	0
Grant & Program Expenses	0	0	0
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>1,189</u>	<u>1,623</u>	<u>2,812</u>
Income (Loss) before transfers	(95,301)	134,397	39,096
Grant & Program Revenue	49,995	0	49,995
Transfers (out)	0	0	0
Transfers in	0	0	0
<b>CHANGE IN NET POSITION</b>	<u>(45,306)</u>	<u>134,397</u>	<u>89,091</u>
Total Net Position - Beginning of year	2,575,241	501,866	3,077,107
Prior Period Adjustment		0	0
<b>Total Net Position - End of year</b>	<u>\$ 2,529,935</u>	<u>\$ 636,263</u>	<u>\$ 3,166,198</u>

CAMERON COUNTY, TEXAS  
COMBINING STATEMENT OF CASH FLOWS  
NON-MAJOR ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
Cash Flows From Operating Activities:			
Cash received from customers	\$ 0	\$ 1,192,171	\$ 1,192,171
Cash received from other operating activities	19,350	963	20,313
Cash payments for goods and services	(27,024)	(928,748)	(955,772)
Cash payments to employees	(5,945)	(135,735)	(141,680)
Cash Provided (Used) by Operating Activities	<u>(13,619)</u>	<u>128,651</u>	<u>115,032</u>
Cash Flows From Non-Capital Financing Activities:			
Transfers In	100,000	0	100,000
Transfers Out	0	0	0
Insurance Proceeds	0	0	0
Cash Provided by Non-Capital Financing Activities	<u>100,000</u>	<u>0</u>	<u>100,000</u>
Cash Flows From Capital and Related Financing Activities:			
Payments for capital acquisitions	(211,677)	(10,485)	(222,162)
Proceeds from sale of capital assets	875	0	875
Capital Contributions-grants	99,886	0	99,886
Cash (Used) for Capital and Related Financing Activities	<u>(110,916)</u>	<u>(10,485)</u>	<u>(121,401)</u>
Cash Flows From Investing Activities:			
Receipts of interest	325	1,622	1,947
Cash Provided by Investing Activities	<u>325</u>	<u>1,622</u>	<u>1,947</u>
Net increase (decrease) in cash and cash equivalents	(24,210)	119,788	95,578
Cash and cash equivalents, October 1, 2012	163,703	489,965	653,668
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2013	<u>\$ 139,493</u>	<u>\$ 609,753</u>	<u>\$ 749,246</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (Loss)	\$ (96,490)	\$ 132,774	\$36,284
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			0
Depreciation	82,793	30,669	113,462
Decrease (Increase) in accounts receivable	(4,200)	(11,936)	(16,136)
Decrease (Increase) in prepaids and other assets	958	0	958
(Decrease) in wages and fringe payable	0	0	0
Increase (Decrease) in Due to Other Funds	2,070	0	2,070
(Decrease) in accounts payable	1,250	(22,856)	(21,606)
Increase (Decrease) in retainage payable	0	0	0
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (13,619)</u>	<u>\$ 128,651</u>	<u>\$ 115,032</u>

## TRUST AND AGENCY FUNDS

### AGENCY FUNDS

These funds have been established by Cameron County to account for assets held by them as an agent for individuals, other funds and other governments.

<b>Sheriff's Fee Account Fund</b>	To account for deposits on fees collected from various individuals.
<b>Sheriff's Inmate Release Account Fund</b>	To account for monies confiscated from individuals upon incarceration.
<b>County Clerk's/District Clerk's Trust</b>	To account for monies held in trust for various individuals under court instruction.
<b>County Clerk's/District Clerk's Fee Accounts' Funds</b>	To account for deposits on fees collected from various individuals.
<b>Justice of the Peace Collections Account Funds</b>	To account for monies collected by the Justices of the Peace for various fines.
<b>Cameron County Health Clinics' Funds</b>	To account for monies collected for services.
<b>Tax Assessor-Collector's TABC Trust Fund</b>	To account for monies collected for the Texas Alcoholic Beverage Commission from various individuals.
<b>Tax Assessor-Collector's Vehicle Registration Trust Fund</b>	To account for the collection of vehicle registration payments made by various individuals.
<b>Tax Assessor-Collector's Reserve for Bankruptcy Fund</b>	To account for the collection of partial payments received against accounts under bankruptcy.
<b>Tax Assessor-Collector's Ad valorem Tax Fund</b>	To account for the collection of various ad valorem taxes collected for various agencies.
<b>District Attorney's Restitution Trust Fund</b>	To account for the collection of fines payable to victims of crimes.
<b>State Motor Vehicle Sales Tax</b>	To account for the collection of sales tax on motor vehicles.
<b>Payroll Fund</b>	To account for funds set aside to cover payroll.
<b>District Clerk Child Support Trust Fund</b>	To account for funds collected for child support.
<b>Occupation Tax Fund</b>	To account for the fees collected on video game machines for the County and the Cities.

CAMERON COUNTY, TEXAS  
Statement of Net Position  
**ALL TRUST AND AGENCY FUNDS**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

**SHERIFF'S FEE ACCOUNT FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 0	\$ 1,650,258	\$ 1,650,258	\$ 0
<b>TOTAL ASSETS</b>	<u>\$ 0</u>	<u>\$ 1,650,258</u>	<u>\$ 1,650,258</u>	<u>\$ 0</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 0	\$ 1,650,258	\$ 1,650,258	\$ 0
<b>TOTAL LIABILITIES</b>	<u>\$ 0</u>	<u>\$ 1,650,258</u>	<u>\$ 1,650,258</u>	<u>\$ 0</u>

**SHERIFF'S INMATE RELEASE ACCOUNT FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 376,139	\$ 1,670,389	\$ 1,681,368	\$ 365,160
<b>TOTAL ASSETS</b>	<u>\$ 376,139</u>	<u>\$ 1,670,389</u>	<u>\$ 1,681,368</u>	<u>\$ 365,160</u>
<b>LIABILITIES</b>				
Deposits	\$ 45,615	\$ 1,781	\$ 1,087	\$ 46,309
Accounts payable	330,524	1,668,608	1,680,281	318,851
<b>TOTAL LIABILITIES</b>	<u>\$ 376,139</u>	<u>\$ 1,670,389</u>	<u>\$ 1,681,368</u>	<u>\$ 365,160</u>

**COUNTY CLERK'S TRUST ACCOUNT FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 2,810,739	\$ 4,530,322	\$ 3,799,129	\$ 3,541,932
Investments	3,174,562	1,169,584	842,120	3,502,026
<b>TOTAL ASSETS</b>	<u>\$ 5,985,301</u>	<u>\$ 5,699,906</u>	<u>\$ 4,641,249</u>	<u>\$ 7,043,958</u>
<b>LIABILITIES</b>				
Judgments	\$ 5,985,301	\$ 5,699,906	\$ 4,641,249	\$ 7,043,958
<b>TOTAL LIABILITIES</b>	<u>\$ 5,985,301</u>	<u>\$ 5,699,906</u>	<u>\$ 4,641,249</u>	<u>\$ 7,043,958</u>



(CONTINUED)

**COUNTY CLERK'S FEE ACCOUNT FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 1,432,647	\$ 3,718,736	\$ 3,651,705	\$ 1,499,678
Accts. Rec.	0	0	0	0
<b>TOTAL ASSETS</b>	<u>\$ 1,432,647</u>	<u>\$ 3,718,736</u>	<u>\$ 3,651,705</u>	<u>\$ 1,499,678</u>
<b>LIABILITIES</b>				
Fees payable	\$ 1,432,647	\$ 3,718,736	\$ 3,651,705	\$ 1,499,678
<b>TOTAL LIABILITIES</b>	<u>\$ 1,432,647</u>	<u>\$ 3,718,736</u>	<u>\$ 3,651,705</u>	<u>\$ 1,499,678</u>

**DISTRICT CLERK'S TRUST ACCOUNT FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 1,758,516	\$ 3,027,147	\$ 2,446,720	\$ 2,338,943
Investments	5,041,940	9,111,517	9,126,825	5,026,632
<b>TOTAL ASSETS</b>	<u>\$ 6,800,456</u>	<u>\$ 12,138,664</u>	<u>\$ 11,573,545</u>	<u>\$ 7,365,575</u>
<b>LIABILITIES</b>				
Judgments	\$ 6,800,456	\$ 12,138,664	\$ 11,573,545	\$ 7,365,575
<b>TOTAL LIABILITIES</b>	<u>\$ 6,800,456</u>	<u>\$ 12,138,664</u>	<u>\$ 11,573,545</u>	<u>\$ 7,365,575</u>

**DISTRICT CLERK'S FEE ACCOUNT FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 1,282,529	\$ 2,867,426	\$ 2,689,278	\$ 1,460,677
<b>TOTAL ASSETS</b>	<u>\$ 1,282,529</u>	<u>\$ 2,867,426</u>	<u>\$ 2,689,278</u>	<u>\$ 1,460,677</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,282,529	\$ 2,867,426	\$ 2,689,278	\$ 1,460,677
<b>TOTAL LIABILITIES</b>	<u>\$ 1,282,529</u>	<u>\$ 2,867,426</u>	<u>\$ 2,689,278</u>	<u>\$ 1,460,677</u>

(CONTINUED)

**JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 838,446	\$ 6,339,026	\$ 5,402,489	\$ 1,774,983
Due from other governments	0	0	0	0
<b>TOTAL ASSETS</b>	<u>\$ 838,446</u>	<u>\$ 6,339,026</u>	<u>\$ 5,402,489</u>	<u>\$ 1,774,983</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 838,446	\$ 6,339,026	\$ 5,402,489	\$ 1,774,983
Due to other governments	0	0	0	0
<b>TOTAL LIABILITIES</b>	<u>\$ 838,446</u>	<u>\$ 6,339,026</u>	<u>\$ 5,402,489</u>	<u>\$ 1,774,983</u>

**CAMERON COUNTY HEALTH CLINICS' FUNDS**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 0	\$ 252,581	\$ 252,581	\$ 0
Acct. Rec.	0	0	0	0
<b>TOTAL ASSETS</b>	<u>\$ 0</u>	<u>\$ 252,581</u>	<u>\$ 252,581</u>	<u>\$ 0</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 0	\$ 252,581	\$ 252,581	\$ 0
<b>TOTAL LIABILITIES</b>	<u>\$ 0</u>	<u>\$ 252,581</u>	<u>\$ 252,581</u>	<u>\$ 0</u>

**TAX ASSESSOR-COLLECTOR'S TABC TRUST FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 24,251	\$ 238,696	\$ 183,557	\$ 79,390
<b>TOTAL ASSETS</b>	<u>\$ 24,251</u>	<u>\$ 238,696</u>	<u>\$ 183,557</u>	<u>\$ 79,390</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 24,251	\$ 238,696	\$ 183,557	\$ 79,390
<b>TOTAL LIABILITIES</b>	<u>\$ 24,251</u>	<u>\$ 238,696</u>	<u>\$ 183,557</u>	<u>\$ 79,390</u>

(CONTINUED)

**TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 2,642,751	\$ 62,554,627	\$ 63,007,213	\$ 2,190,165
<b>TOTAL ASSETS</b>	<u>\$ 2,642,751</u>	<u>\$ 62,554,627</u>	<u>\$ 63,007,213</u>	<u>\$ 2,190,165</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 2,642,751	\$ 62,554,627	\$ 63,007,213	\$ 2,190,165
<b>TOTAL LIABILITIES</b>	<u>\$ 2,642,751</u>	<u>\$ 62,554,627</u>	<u>\$ 63,007,213</u>	<u>\$ 2,190,165</u>

**TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 83,133	\$ 0	\$ 0	\$ 83,133
<b>TOTAL ASSETS</b>	<u>\$ 83,133</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 83,133</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 83,133	\$ 0	\$ 0	\$ 83,133
<b>TOTAL LIABILITIES</b>	<u>\$ 83,133</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 83,133</u>

**TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 1,414,792	\$ 274,442,233	\$ 274,424,746	\$ 1,432,279
<b>TOTAL ASSETS</b>	<u>\$ 1,414,792</u>	<u>\$ 274,442,233</u>	<u>\$ 274,424,746</u>	<u>\$ 1,432,279</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 1,414,792	\$ 274,442,233	\$ 274,424,746	\$ 1,432,279
<b>TOTAL LIABILITIES</b>	<u>\$ 1,414,792</u>	<u>\$ 274,442,233</u>	<u>\$ 274,424,746</u>	<u>\$ 1,432,279</u>

(CONTINUED)

**DISTRICT ATTORNEY'S RESTITUTION TRUST FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 205,856	\$ 176,384	\$ 177,184	\$ 205,056
<b>TOTAL ASSETS</b>	<u>\$ 205,856</u>	<u>\$ 176,384</u>	<u>\$ 177,184</u>	<u>\$ 205,056</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 205,856	\$ 176,384	\$ 177,184	\$ 205,056
<b>TOTAL LIABILITIES</b>	<u>\$ 205,856</u>	<u>\$ 176,384</u>	<u>\$ 177,184</u>	<u>\$ 205,056</u>

**STATE MOTOR VEHICLE SALES TAX**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 2,576,083	\$ 38,200,953	\$ 37,318,962	\$ 3,458,074
<b>TOTAL ASSETS</b>	<u>\$ 2,576,083</u>	<u>\$ 38,200,953</u>	<u>\$ 37,318,962</u>	<u>\$ 3,458,074</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 2,576,083	\$ 38,200,953	\$ 37,318,962	\$ 3,458,074
<b>TOTAL LIABILITIES</b>	<u>\$ 2,576,083</u>	<u>\$ 38,200,953</u>	<u>\$ 37,318,962</u>	<u>\$ 3,458,074</u>

**PAYROLL FUND**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 100,930	\$ 57,792,587	\$ 57,800,481	\$ 93,036
Accts. Rec.	0	0	0	0
<b>TOTAL ASSETS</b>	<u>\$ 100,930</u>	<u>\$ 57,792,587</u>	<u>\$ 57,800,481</u>	<u>\$ 93,036</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 100,930	\$ 57,792,587	\$ 57,800,481	\$ 93,036
<b>TOTAL LIABILITIES</b>	<u>\$ 100,930</u>	<u>\$ 57,792,587</u>	<u>\$ 57,800,481</u>	<u>\$ 93,036</u>

(CONTINUED)

**DISTRICT CLERK CHILD SUPPORT**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 21,690	\$ 67	\$ 67	\$ 21,690
<b>TOTAL ASSETS</b>	<u>\$ 21,690</u>	<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ 21,690</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 21,690	\$ 67	\$ 67	\$ 21,690
<b>TOTAL LIABILITIES</b>	<u>\$ 21,690</u>	<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ 21,690</u>

**OCCUPATION TAX**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 1,888	\$ 189,097	\$ 190,290	\$ 695
<b>TOTAL ASSETS</b>	<u>\$ 1,888</u>	<u>\$ 189,097</u>	<u>\$ 190,290</u>	<u>\$ 695</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,888	\$ 189,097	\$ 190,290	\$ 695
<b>TOTAL LIABILITIES</b>	<u>\$ 1,888</u>	<u>\$ 189,097</u>	<u>\$ 190,290</u>	<u>\$ 695</u>

**ALL AGENCY FUNDS**

	BALANCE 10/01/12	ADDITIONS	DEDUCTIONS	BALANCE 09/30/13
<b>ASSETS</b>				
Cash	\$ 15,570,390	\$ 457,650,529	\$ 454,676,028	\$ 18,544,891
Investments	8,216,502	10,281,101	9,968,945	8,528,658
<b>TOTAL ASSETS</b>	<u>\$ 23,786,892</u>	<u>\$ 467,931,630</u>	<u>\$ 464,644,973</u>	<u>\$ 27,073,549</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,781,863	\$ 69,285,776	\$ 68,192,651	\$ 3,874,988
Deposits	45,615	1,781	1,087	46,309
Due to other governments	6,741,010	377,086,767	376,584,736	7,243,041
Fees payable	1,432,647	3,718,736	3,651,705	1,499,678
Judgments	12,785,757	17,838,570	16,214,794	14,409,533
<b>TOTAL LIABILITIES</b>	<u>\$ 23,786,892</u>	<u>\$ 467,931,630</u>	<u>\$ 464,644,973</u>	<u>\$ 27,073,549</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS**  
**SEPTEMBER 30, 2013**

		AGENCY				
ASSETS		SHERIFF'S		COUNTY CLERK'S		
		SHERIFF'S FEE ACCOUNT FUND	INMATE RELEASE ACCOUNT FUND	COUNTY CLERK'S TRUST ACCOUNT FUND	COUNTY CLERK'S FEE ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND
Cash		\$ 0	\$ 365,160	\$ 3,541,932	\$ 1,499,678	\$ 2,338,943
Investments		0	0	3,502,026	0	5,026,632
Accounts receivable		0	0	0	0	0
<b>TOTAL ASSETS</b>		<b>\$ 0</b>	<b>\$ 365,160</b>	<b>\$ 7,043,958</b>	<b>\$ 1,499,678</b>	<b>\$ 7,365,575</b>
LIABILITIES						
Accounts payable		\$ 0	\$ 318,851	0	0	0
Deposits		0	46,309	0	0	0
Due to other governments		0	0	0	0	0
Fees payable		0	0	0	1,499,678	0
Judgments		0	0	7,043,958	0	7,365,575
<b>TOTAL LIABILITIES</b>		<b>\$ 0</b>	<b>\$ 365,160</b>	<b>\$ 7,043,958</b>	<b>\$ 1,499,678</b>	<b>\$ 7,365,575</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS**  
September 30, 2013  
(Continued)

	AGENCY				TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION TRUST FUND
	DISTRICT CLERK'S FEE ACCOUNT FUND	JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND	CAMERON COUNTY HEALTH CLINICS' ACCOUNT FUND	TAX ASSESSOR- COLLECTOR'S TABC TRUST FUND	
<b>ASSETS</b>					
Cash	\$ 1,460,677	\$ 1,774,983	\$ 0	\$ 79,390	\$ 2,190,165
Investments	0	0	0	0	0
Accounts receivable	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 1,460,677</b>	<b>\$ 1,774,983</b>	<b>\$ 0</b>	<b>\$ 79,390</b>	<b>\$ 2,190,165</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,460,677	\$ 1,774,983	\$ 0	\$ 0	\$ 0
Deposits	0	0	0	0	0
Due to other governments	0	0	0	79,390	2,190,165
Fees payable	0	0	0	0	0
Judgments	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>\$ 1,460,677</b>	<b>\$ 1,774,983</b>	<b>\$ 0</b>	<b>\$ 79,390</b>	<b>\$ 2,190,165</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS**  
September 30, 2013  
(Continued)

ASSETS	AGENCY				
	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S AD VALOREM TAX FUND	STATE MOTOR VEHICLE SALES TAX FUND	DISTRICT ATTORNEY'S RESTITUTION TRUST FUND	PAYROLL FUND
Cash	\$ 83,133	\$ 1,432,279	\$ 3,458,074	\$ 205,056	\$ 93,036
Investments	0	0	0	0	0
Accounts receivable	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 83,133</b>	<b>\$ 1,432,279</b>	<b>\$ 3,458,074</b>	<b>\$ 205,056</b>	<b>\$ 93,036</b>

LIABILITIES	AGENCY				
	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S AD VALOREM TAX FUND	STATE MOTOR VEHICLE SALES TAX FUND	DISTRICT ATTORNEY'S RESTITUTION TRUST FUND	PAYROLL FUND
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 205,056	\$ 93,036
Deposits	0	0	0	0	0
Due to other governments	83,133	1,432,279	3,458,074	0	0
Fees payable	0	0	0	0	0
Judgments	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>\$ 83,133</b>	<b>\$ 1,432,279</b>	<b>\$ 3,458,074</b>	<b>\$ 205,056</b>	<b>\$ 93,036</b>



**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS**  
September 30, 2013  
(CONTINUED)

	AGENCY				TOTAL
	DISTRICT CLERK CHILD SUPPORT FUND	OCCUPATION TAX FUND			
<b>ASSETS</b>					
Cash	\$ 21,690	\$ 695	\$ 0	\$ 0	\$ 18,544,891
Investments	0	0	0	0	8,528,658
Accounts receivable	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 21,690</b>	<b>\$ 695</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 27,073,549</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 21,690	\$ 695	\$ 0	\$ 0	\$ 3,874,988
Deposits	0	0	0	0	46,309
Due to other governments	0	0	0	0	7,243,041
Fees payable	0	0	0	0	1,499,678
Judgements	0	0	0	0	14,409,533
<b>TOTAL LIABILITIES</b>	<b>\$ 21,690</b>	<b>\$ 695</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 27,073,549</b>

CAMERON COUNTY, TEXAS  
Statement of Net Position  
**ALL TRUST AND AGENCY FUNDS**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<b>ASSETS</b>	
Cash	\$ 18,544,891
Investments	8,528,658
<b>TOTAL ASSETS</b>	<u>27,073,549</u>
<b>LIABILITIES</b>	
Accounts payable	3,874,988
Deposits	46,309
Due to other governments	7,243,041
Fees payable	1,499,678
Judgments	14,409,533
<b>TOTAL LIABILITIES</b>	<u>27,073,549</u>

**CAPITAL ASSETS**

**USED IN THE OPERATION**

**OF GOVERNMENTAL FUNDS**

CAMERON COUNTY, TEXAS  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENT FUNDS  
COMPARATIVE SCHEDULE BY SOURCE  
September 30, 2013

**GENERAL FIXED ASSETS**

Buildings	\$ 96,986,928
Improvements Other than Buildings	7,777,944
Other structures	1,546,901
Equipment	70,233,508
Land	4,131,170
Infrastructure	306,198,107
Construction Work in Progress	1,622,844
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 488,497,402</b>

**INVESTMENTS IN GENERAL FIXED ASSETS BY SOURCE**

General fund	\$ 25,923,856
Special Revenue funds	155,513,027
Capital Project Funds	307,060,519
Other sources	-
<b>TOTAL INVESTMENTS IN GENERAL FIXED ASSETS</b>	<b>\$ 488,497,402</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY  
AS OF SEPTEMBER 30, 2013

FUNCTION AND ACTIVITY	LAND	INFRASTR.	IMPROVEMENTS			CONSTRUCTION WORK IN PROGRESS	EQUIPMENT	TOTAL
			BUILDING	OTHER THAN BUILDINGS	OTHER STRUCTURES			
Balance of Real Property 9/30/2012	\$ 4,131,170	\$ 293,891,955	\$ 95,221,980	\$ 7,777,944	1,546,901	\$ 17,486,637	\$ 66,334,571	\$ 486,391,158
General Government	-	-	1,680,602	-	-	(400,908)	301,759	1,581,453
Law Enforcement and Public Safety	-	-	84,346	-	-	(3,647,584)	4,145,054	581,816
Health	-	-	-	-	-	-	(21,163)	(21,163)
Welfare	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Road and Bridge	-	12,306,152.00	-	-	-	(11,815,301.00)	(526,713.00)	(35,862)
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 4,131,170</b>	<b>\$ 306,198,107</b>	<b>\$ 96,986,928</b>	<b>\$ 7,777,944</b>	<b>\$ 1,546,901</b>	<b>\$ 1,622,844</b>	<b>\$ 70,233,508</b>	<b>\$ 488,497,402</b>

CAMERON COUNTY, TEXAS  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
BY FUNCTION  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUNCTION AND ACTIVITY	GENERAL FIXED ASSETS 10/1/2012	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS 9/30/2013
Balance of Real Property not Readily	16,055,686			16,055,686
General Government	39,767,105	2,143,021	561,568	41,348,558
Law Enforcement and Public Safety	96,856,111	5,205,342	4,623,526	97,437,927
Health	3,690,480	0	21,163	3,669,317
Welfare	2,434,189	0	0	2,434,189
Culture and Recreation	1,432,404	0	0	1,432,404
Road and Bridge	326,155,183	12,711,138	12,747,000	326,119,321
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>486,391,158</b>	<b>20,059,501</b>	<b>17,953,257</b>	<b>488,497,402</b>

## COMPONENT UNITS

Discretely Presented Component Units are legally separate organizations that, because of the nature and significance of their relationship with the primary government, are included in the financial reporting entity but shown separately from the primary government's financial activities.

**Emergency Services District #1** - The District is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act of the 70<sup>th</sup> Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. The Commissioners' Court appoints the District's board members; however, the County exercises no management responsibility over operations, nor does the County significantly influence operations.

**Cameron-Willacy Counties Community Supervision and Corrections Department** - The department receives office space and equipment from the County pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). The Commissioners' Court does not exercise oversight responsibility, and operations of the department are funded entirely by the State of Texas, except as noted above. Budgets and expenditures are approved by the appropriate State agency, and the District Director is appointed by the State District Judges of the area in accordance with State statute. The County approves the Capital Budget for the department.

**Cameron County Regional Mobility Authority** - The Authority was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rents from operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. The Commissioners' Court appoints board members with the Governor appointing the Chair.

**Cameron County Health Care Funding District** - Cameron County Health Care Funding District was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of commissioners court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the district, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component of county government and is not a separate political subdivision of the State. Commissioners Court as the "Directors" of this district can influence operations of the CCHCFD.

CAMERON COUNTY, TEXAS  
COMBINING STATEMENT OF NET POSITION-GOVERNMENTAL FUNDS-  
COMPONENT UNITS  
SEPTEMBER 30, 2013

	Governmental Funds	TOTAL
<b>ASSETS:</b>		
Cash	\$ 6,058,640	\$ 6,058,640
Investments	38,636,632	38,636,632
Receivables:		
Taxes, net of allowance	712,939	712,939
Accounts Receivable-Net	627,293	627,293
Due from Other Funds	51,338	51,338
Due from Other Agencies	3,740,092	3,740,092
Prepays and Other Assets	9,293	9,293
<b>Non-current Assets:</b>		
Capital assets, net		
Equipment	16,223,404	16,223,404
Accumulated Depreciation	0	0
Capital Work in process	28,409,045	28,409,045
Other Assets	39,392,798	39,392,798
Unamortized bond issuance costs	120,545	120,545
Total Assets	<u>\$ 133,982,019</u>	<u>\$ 133,982,019</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 5,259,953	5,259,953
Other	0	0
Deferred Revenue	681,040	681,040
Interest Payable	425,085	425,085
Current Maturities of Bonds	765,000	765,000
Due to Other Funds	51,338	51,338
Due to Other Governments	2,647,221	2,647,221
Total current liabilities	<u>9,829,637</u>	<u>9,829,637</u>
Long-Term Bond Payable	71,394,762	71,394,762
Due to Other Governments	0	0
Due to Texas Department of Transportation	42,981,244	42,981,244
Total Long-Term Liabilities	<u>114,376,006</u>	<u>114,376,006</u>
Total Liabilities	<u>124,205,643</u>	<u>124,205,643</u>
<b>NET POSITION</b>		
Net investment in capital assets	8,761,616	8,761,616
Restricted	1,803,139	1,803,139
Unrestricted	<u>(788,379)</u>	<u>(788,379)</u>
 Total Net Position	 <u>\$ 9,776,376</u>	 <u>\$ 9,776,376</u>



**CAMERON COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES-COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Emergency Services District #1	Component Units Cameron-Willacy Counties Community Supervision	Cameron-County Regional Mobility Authority	
<b>Component units:</b>							
General government	6,568,117	3,528,101	0	(216,462)	0	3,487,162	
Health	16,058,029	16,219,840	0	0	0	0	
Public safety	10,216,912	1,061,202	0	(2,339,875)	(98,392)	0	
Total component units	<u>\$ 32,843,058</u>	<u>\$ 20,809,143</u>	<u>\$ 6,296,534</u>	<u>\$ (2,556,337)</u>	<u>\$ (98,392)</u>	<u>\$ 3,487,162</u>	
General revenues:							
Property taxes, levied for general purposes				\$ 2,859,104	\$ 0	\$ 0	
Unrestricted investment earnings				7,702	9,404	5,818	
Due to providers				0	0	0	
Miscellaneous (refund due to TDCJ-CJAD)				0	0	0	
Total general revenue and transfers				<u>2,866,806</u>	<u>9,404</u>	<u>5,818</u>	
Changes in net position				<u>310,469</u>	<u>(88,988)</u>	<u>3,492,980</u>	
Net Position - beginning				0	2,511,934	4,319,541	
Prior period adjustment				0	0	0	
Due to other entities				<u>(310,469)</u>	<u>(601,023)</u>	<u>0</u>	
Net Position - ending				<u>\$ 0</u>	<u>\$ 1,821,923</u>	<u>\$ 7,812,521</u>	

CAMERON COUNTY, TEXAS  
COMBINING STATEMENTS OF NET POSITION-GOVERNMENTAL FUNDS-  
COMPONENT UNITS  
SEPTEMBER 30, 2013

	Non Major Component Units					
	Cameron-Willacy Counties Community					
	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Emergency Services District #1	Supervision and Corrections Department	Total Non Major Component Units	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS:</b>						
<b>Current Assets</b>						
Cash	\$ 2,111,181	\$ 161,587	\$ 1,744,299	\$ 2,041,573	\$ 3,785,872	\$ 6,058,640
Investments	37,651,010	0	0	985,622	985,622	38,636,632
Receivables:						
Taxes, net of allowance	0	0	712,939	0	712,939	712,939
Accounts Receivable-Net	549,424	345	0	77,524	77,524	627,293
Due from Other Governments	0	0	0	51,338	51,338	51,338
Due from Other Funds	0	0	0	0	0	-
Due From Other Agencies	3,740,092	0	0	0	0	3,740,092
Prepaid and Other Assets	8,419	0	0	874	874	9,293
<b>Non-current Assets:</b>						
Capital assets, net	0	0	0	0	0	-
Infrastructure	16,223,404	0	0	0	0	16,223,404
Accumulated Depreciation	0	0	0	0	0	-
Capital Work in process	28,409,045	0	0	0	0	28,409,045
Other Assets	39,392,798	0	0	0	0	39,392,798
Unamortized bond issuance costs	120,545	0	0	0	0	120,545
Total Assets and Other Debits	<u>\$ 128,205,918</u>	<u>\$ 161,932</u>	<u>\$ 2,457,238</u>	<u>\$ 3,156,931</u>	<u>\$ 5,614,169</u>	<u>\$ 133,982,019</u>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Accounts Payable	\$ 4,577,306	\$ 0	\$ 0	\$ 682,647	\$ 682,647	\$ 5,259,953
Other	0	0	0	0	0	0
Due to Other Funds	0	0	0	51,338	51,338	51,338
Due to Other Governments	250,000	20,000	1,776,198	601,023	2,377,221	2,647,221
Deferred Revenue	0	0	681,040	0	681,040	681,040
Current Maturities of Bonds	765,000	0	0	0	0	765,000
Interest Payable	425,085	0	0	0	0	425,085
<b>Non-current Liabilities:</b>						
Due to Other Governments	0	0	0	0	0	0
Due to Texas Department of Transportation	42,981,244	0	0	0	0	42,981,244
Long-term debt, net of current maturities	71,394,762	0	0	0	0	71,394,762
Total Liabilities	<u>120,393,397</u>	<u>20,000</u>	<u>2,457,238</u>	<u>1,335,008</u>	<u>3,792,246</u>	<u>124,205,643</u>
<b>NET ASSETS</b>						
Net investment in capital assets	8,761,616	0	0	0	0	8,761,616
Restricted	1,661,207	141,932	0	0	0	1,803,139
Unrestricted	(2,610,302)	0	0	1,821,923	1,821,923	(788,379)
	<u>7,812,521</u>	<u>141,932</u>	<u>0</u>	<u>1,821,923</u>	<u>1,821,923</u>	<u>9,776,376</u>
Total net position	<u>\$ 128,205,918</u>	<u>\$ 161,932</u>	<u>\$ 2,457,238</u>	<u>\$ 3,156,931</u>	<u>\$ 5,614,169</u>	<u>\$ 133,982,019</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN NET POSITION**  
**GOVERNMENTAL FUNDS-COMPONENT UNITS**  
**For the Fiscal Year Ended September 30, 2013**

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Emergency Services District #1	Cameron-Willacy Counties Community Supervision and Corrections Department	TOTAL GOVERNMENTAL FUNDS (Memorandum Only)
<b>REVENUES:</b>					
Taxes-Net	\$ 0	\$ 0	\$ 2,859,104	\$ 0	\$ 2,859,104
Intergovernmental	6,296,534	0	0	6,717,443	13,013,977
Interest	5,818	120	7,702	9,404	23,044
User Fees and Other	3,522,283	16,219,840	0	1,061,202	20,803,325
<b>Total Operating Revenues</b>	<b>9,824,635</b>	<b>16,219,960</b>	<b>2,866,806</b>	<b>7,788,049</b>	<b>36,699,450</b>
<b>EXPENDITURES:</b>					
Current Operating					
Administrative Expenditures	0	0	28,092	7,282,550	7,310,642
Program Services	0	16,058,028	0	0	16,058,028
Contractual Services	447,350	0	2,339,875	59,567	2,846,792
Other Administrative Expenditures	78,044	20,000	0	78,538	176,582
Repairs and Maintenance	103,618	0	0	184,514	288,132
Miscellaneous	53,403	0	0	0	53,403
Professional Services	103,468	0	188,370	81,195	373,033
Depreciation	471,931	0	0	0	471,931
Debt Interest	1,628,640	0	0	0	1,628,640
Capital Outlay	3,445,201	0	0	190,673	3,635,874
<b>Total Operating Expenditures</b>	<b>6,331,655</b>	<b>16,078,028</b>	<b>2,556,337</b>	<b>7,877,037</b>	<b>32,843,057</b>
<b>Over (Under) Expenditures</b>	<b>3,492,980</b>	<b>141,932</b>	<b>310,469</b>	<b>(88,988)</b>	<b>3,856,393</b>
Transfers in	0	0	0	123,830	123,830
Transfers out	0	0	0	(123,830)	(123,830)
	0	0	0	0	0
<b>Change in net position</b>	<b>3,492,980</b>	<b>141,932</b>	<b>310,469</b>	<b>(88,988)</b>	<b>3,856,393</b>
<b>Total net position - beginning</b>	<b>4,319,541</b>	<b>0</b>	<b>0</b>	<b>2,511,934</b>	<b>6,831,475</b>
Fund balance before refund to TDCJ-CJAE	7,812,521	141,932	310,469	2,422,946	10,687,868
Prior period adjustment	0	0	0	0	0
Refund due to TDCJ-CJAD	0	0	(310,469)	(601,023)	(911,492)
<b>Total net position - ending</b>	<b>\$ 7,812,521</b>	<b>\$ 141,932</b>	<b>\$ 0</b>	<b>\$ 1,821,923</b>	<b>\$ 9,776,376</b>



# **STATISTICAL SECTION**

This part of Cameron County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

## **Contents**

### **Financial Trends**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

**CAMERON COUNTY, TEXAS**

**Net Position by Component**  
For the last ten fiscal years

	Fiscal Year	2004	Fiscal Year	2005	Fiscal Year	2006	Fiscal Year	2007	Fiscal Year	2008	Fiscal Year	2009	Fiscal Year	2010	Fiscal Year	2011	Fiscal Year	2012	Fiscal Year	2013
<b>Governmental Activities</b>																				
Invested in capital assets, net of related debt		\$ 171,407,847		\$ 158,335,836		\$ 166,195,378		\$ 164,906,729		\$ 165,467,180		\$ 173,524,785		\$ 182,664,875		\$ 187,165,505		\$ 184,766,821		\$ 175,789,949
Restricted		15,963,745		33,403,432		31,485,331		35,140,809		44,493,374		30,816,723		23,123,759		16,854,509		23,656,726		23,341,683
Unrestricted		7,657,297		12,181,679		16,337,819		20,118,973		8,545,809		3,220,936		(456,207)		(1,490,920)		(3,453,068)		(600,653)
Total governmental activities net position		<u>\$ 195,028,889</u>		<u>\$ 203,920,947</u>		<u>\$ 214,018,528</u>		<u>\$ 220,166,511</u>		<u>\$ 218,506,363</u>		<u>\$ 207,562,444</u>		<u>\$ 205,332,427</u>		<u>\$ 202,529,094</u>		<u>\$ 204,970,479</u>		<u>\$ 198,530,979</u>
<b>Business-type activities</b>																				
Invested in capital assets, net of related debt		\$ 6,657,665		\$ 8,583,552		\$ 8,987,267		\$ 2,843,431		\$ 19,701,009		\$ 15,060,003		\$ 26,507,510		\$ 17,254,534		\$ 21,753,249		\$ 21,327,261
Restricted		7,927,962		5,495,052		6,057,827		13,336,397		5,319,051		9,055,467		6,813,147		15,535,455		17,514,602		13,375,898
Unrestricted		4,291,985		5,083,665		4,079,132		2,880,136		(4,731,178)		(3,297,644)		(10,089,953)		(4,863,921)		(8,341,329)		(1,533,747)
Total business-type activities net position		<u>\$ 18,877,612</u>		<u>\$ 19,162,269</u>		<u>\$ 19,124,226</u>		<u>\$ 19,059,964</u>		<u>\$ 20,288,882</u>		<u>\$ 20,817,826</u>		<u>\$ 23,230,704</u>		<u>\$ 27,926,068</u>		<u>\$ 30,926,522</u>		<u>\$ 33,169,412</u>
<b>Primary government</b>																				
Invested in capital assets, net of related debt		\$ 178,065,512		\$ 166,919,388		\$ 175,182,645		\$ 167,750,160		\$ 185,168,189		\$ 188,584,788		\$ 209,172,385		\$ 204,420,039		\$ 206,520,070		\$ 197,117,210
Restricted		23,891,707		38,898,484		37,543,158		48,477,206		49,812,425		39,872,190		29,936,906		32,389,964		41,171,328		36,717,581
Unrestricted		11,949,282		17,265,344		20,416,951		22,999,109		3,814,631		(76,708)		(10,546,160)		(6,354,841)		(11,794,397)		(2,134,400)
Total primary government net position		<u>\$ 213,906,501</u>		<u>\$ 223,083,216</u>		<u>\$ 233,142,754</u>		<u>\$ 239,226,475</u>		<u>\$ 238,795,245</u>		<u>\$ 228,380,270</u>		<u>\$ 228,563,131</u>		<u>\$ 230,455,162</u>		<u>\$ 235,897,001</u>		<u>\$ 231,700,391</u>

## CAMERON COUNTY, TEXAS

Changes in Net Position\*  
For the last seven fiscal years

	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
<b>Revenues</b>								
Government Activities - Revenues								
Charges for Services:								
General government	\$ 2,801,506	\$ 6,532,940	\$ 9,901,260	\$ 13,345,212	\$ 13,085,432	\$ 14,153,964	\$ 13,754,317	\$ 15,649,060
Law enforcement	12,001,650	11,993,644	11,419,409	12,272,612	11,768,869	12,293,072	11,344,711	11,370,503
Highways and streets	3,174,685	0	13,439,996	4,473,146	4,764,932	4,864,372	3,662,493	4,382,905
Health	7,764,370	8,834,534	1,000,435	958,014	506,862	396,082	394,003	440,616
Welfare	0	0	17,691	153,236	28,781	529,574	88,831	0
Operating Grants and Contributions	19,840,418	23,013,878	16,364,417	16,030,582	21,195,609	19,323,675	26,198,191	18,649,736
Capital Grants and Contributions	4,003,541	5,380,499	5,028,823	7,035,675	8,979,667	11,307,059	9,459,809	5,895,886
Total Government Activities - Revenues	49,586,170	55,755,495	57,172,031	54,268,477	60,330,152	62,867,798	64,902,355	56,388,706
Business-type activities- Revenues								
Charges for Services	24,408,869	22,454,505	20,946,372	19,318,145	18,838,487	24,069,193	23,496,510	23,283,654
Operating Grants and Contributions	174,634	0	0	0	0	178,691	0	0
Capital Grants and Contributions	0	92,053	604,724	459,149	2,160,984	450,000	250,158	1,230,447
Total Business-type activities- Revenues	24,583,503	22,546,558	21,551,096	19,777,294	20,999,471	24,697,884	23,746,668	24,514,101
Total Primary Government Revenues	\$ 74,169,673	\$ 78,302,053	\$ 78,723,127	\$ 74,045,771	\$ 81,329,623	\$ 87,565,682	\$ 88,649,023	\$ 80,902,807
<b>Expenses</b>								
Government Activities - Expenses								
General Government	\$ 24,087,459	\$ 26,051,089	\$ 26,089,734	\$ 24,495,710	\$ 25,994,887	\$ 27,502,559	\$ 28,465,544	\$ 29,319,630
Law Enforcement and public safety	49,881,171	51,502,520	61,830,559	67,381,917	67,486,368	69,081,195	68,731,281	67,268,329
Highways and streets	14,677,328	16,125,496	22,637,526	18,294,581	19,455,918	17,104,629	19,948,347	20,155,120
Health	8,266,107	8,757,664	8,325,339	8,982,987	9,921,138	9,940,575	9,788,583	10,473,536
Welfare	7,329,118	8,972,528	4,705,306	5,776,871	7,492,838	11,513,917	9,949,777	7,406,760
Interest on Long-term Debt	2,869,285	2,469,588	2,661,333	3,325,436	3,273,601	3,302,908	2,778,548	2,795,005
Total Government Activities - Expenses	107,110,468	113,878,885	126,249,797	128,257,502	133,624,750	138,445,783	139,662,080	137,418,380
Business-type activities - Expenses								
Operational Expenses	15,622,856	14,304,211	14,280,991	13,316,379	12,863,812	11,686,343	14,488,797	15,447,548
Total Business-type activities - Expenses	15,622,856	14,304,211	14,280,991	13,316,379	12,863,812	11,686,343	14,488,797	15,447,548
Net (expense)/revenue								
Governmental activities	(57,524,298)	(58,123,390)	(69,077,766)	(73,989,025)	(73,294,598)	(75,577,985)	(74,759,725)	(81,029,674)
Business-type activities	8,960,647	8,242,347	7,270,105	6,460,915	8,135,659	13,011,541	9,257,871	9,066,553
Total primary government net expense	(\$48,563,651)	(\$49,881,043)	(\$61,807,661)	(\$67,528,110)	(\$65,158,939)	(\$62,566,444)	(\$65,501,854)	(\$71,963,121)
<b>General Revenues</b>								
Governmental activities:								
Taxes Levied for General Purposes	\$35,666,961	\$38,859,424	\$42,005,729	\$47,996,597	\$48,433,102	\$50,300,971	\$53,192,831	\$54,932,470
Taxes Levied for Debt Service	5,644,378	6,658,638	6,698,157	6,150,557	6,346,806	5,830,290	6,310,998	6,292,014
Unrestricted Investment Income	2,629,202	3,722,267	1,921,597	1,602,925	1,667,801	1,989,760	256,774	263,441
Miscellaneous	13,595,568	5,506,868	8,932,222	5,138,776	8,786,189	7,616,101	9,801,140	7,335,998
Gain on sale of capital assets	211,188	163,816	267,207	309,446	42,160	370,542	408,289	259,510
Transfers	9,865,082	9,360,360	7,759,880	6,499,379	5,788,524	6,666,985	6,809,647	6,628,543
Total governmental activities	67,612,379	64,271,373	67,584,792	67,697,680	71,064,582	72,774,649	76,779,679	75,711,976
Business-type activities								
Transfers	(9,865,082)	(9,360,360)	(7,894,978)	(6,499,379)	(5,788,524)	(6,666,985)	(6,809,647)	(6,628,543)
Micellaneous	0	0	0	535,492	3,046	(1,785,800)	17,757	12,899
Gain on sale of capital assets	0	0	0	0	0	68,600	14,548	19,850
Unrestricted Investment Income	866,392	1,053,751	1,853,791	421,749	62,699	68,008	104,261	81,844
Total Business-type activities	(8,998,690)	(8,306,609)	(6,041,187)	(5,542,138)	(5,722,779)	(8,316,177)	(6,673,081)	(6,513,950)
Total Primary government	\$58,613,689	\$55,964,764	\$61,543,605	\$62,155,542	\$65,341,803	\$64,458,472	\$70,106,598	\$69,198,026
<b>Change in Net Position</b>								
Governmental activities	\$ 10,088,081	\$ 6,147,983	\$ (1,492,974)	\$ (6,291,345)	\$ (2,230,016)	\$ (2,803,336)	\$ 2,019,954	\$ (5,317,698)
Business-type activities	(38,043)	(64,262)	1,228,918	918,777	2,412,880	4,695,364	2,584,790	2,552,603
Total Change in Net Position	\$ 10,050,038	\$ 6,083,721	\$ (264,056)	\$ (5,372,568)	\$ 182,864	\$ 1,892,028	\$ 4,604,744	\$ (2,765,095)

\*Eighth year compiling data for table.

**CAMERON COUNTY, TEXAS**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
 Last Ten Fiscal Years

	2013	2012	2011*	2010	2009	2008	2007	2006	2005	2004
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ 2,092,978	\$ 2,092,978	\$ 868,470	\$ 924,843	\$ 866,455	\$ 877,860	\$ 1,213,945
Unreserved	-	-	-	3,102,976	4,081,382	6,915,780	8,446,157	6,666,992	1,377,189	2,252,409
Nonspendable	138,098	98,557	97,378							
Committed	1,810,252	1,000,000	2,000,000							
Assigned	-	-	-							
Unassigned	14,080,281	10,563,771	4,454,451							
Total General Fund	\$16,028,631	\$ 11,662,328	\$ 6,551,829	\$ 5,195,954	\$ 6,174,360	\$ 7,784,250	\$ 9,371,000	\$ 7,533,447	\$ 2,255,049	\$ 3,466,354
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,526,914	\$ 63,516	\$ 789,269	\$ -	\$ -
Special revenue funds	21,596,744	20,774,340	13,163,456	8,027,215	-	-	8,666,929	5,954,708	5,845,378	3,770,659
Capital project funds	8,793,726	11,840,702	15,123,448	1,175,261	11,834,803	13,733,397	15,245,848	19,792,130	23,070,446	8,661,253
Debt service funds	5,495,664	5,018,298	4,275,819	22,818,119	23,477,287	15,395,726	15,607,285	7,304,925	7,415,325	1,158,389
Unrestricted, reported in:										
Special revenue funds	-	-	-	4,608,022	10,509,339	2,021,801	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$35,886,134	\$ 37,633,340	\$ 32,562,723	\$ 36,628,617	\$ 45,821,429	\$ 36,677,838	\$ 39,583,578	\$ 33,841,032	\$ 36,331,149	\$ 13,590,301

\* Implementation of GASB 54



**CAMERON COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>REVENUES</b>										
Taxes	\$ 61,262,338	\$ 59,489,913	\$ 56,080,939	\$ 55,391,712	\$ 52,915,001	\$ 48,471,603	\$ 45,076,216	\$ 41,096,926	\$ 38,113,642	\$ 34,343,285
Licenses and permits	3,972,088	3,363,734	3,297,461	3,497,555	2,348,145	3,090,141	3,022,668	3,282,160	2,690,785	2,755,387
Intergovernmental	29,471,814	40,655,100	38,023,659	36,677,004	29,984,665	33,795,796	28,394,377	23,843,959	30,805,466	20,999,064
Charges for services	8,252,791	7,003,783	7,675,546	6,250,306	7,345,360	9,661,916	10,681,412	10,906,156	8,171,551	6,379,353
Fines and forfeitures	5,594,573	5,599,785	5,502,088	5,303,069	5,588,531	3,745,490	5,216,342	4,041,964	3,245,149	3,069,808
Miscellaneous	7,592,747	10,031,809	9,595,975	10,440,398	6,691,414	8,623,229	8,567,004	16,144,485	14,433,921	4,694,432
<b>TOTAL REVENUES</b>	<b>\$ 116,146,351</b>	<b>\$ 126,144,124</b>	<b>\$ 120,175,668</b>	<b>\$ 117,560,044</b>	<b>\$ 104,873,116</b>	<b>\$ 107,388,175</b>	<b>\$ 101,358,019</b>	<b>\$ 99,315,650</b>	<b>\$ 97,460,514</b>	<b>\$ 72,241,329</b>

<b>EXPENDITURES</b>										
General Government, Culture and Recreation	\$ 16,825,164	\$ 15,873,415	\$ 15,427,634	\$ 14,852,104	\$ 15,915,318	\$ 18,095,892	\$ 16,876,528	\$ 15,378,327	\$ 15,151,634	\$ 12,241,217
Law Enforcement and Public Safety	62,433,931	63,067,114	63,285,222	61,777,117	57,041,075	55,902,391	50,993,994	48,654,823	43,716,076	39,990,471
Highways and Streets	12,632,577	11,496,092	11,001,272	10,738,925	15,950,652	22,043,161	12,687,382	13,500,561	11,456,673	8,750,317
Health and Welfare	17,184,954	18,892,262	20,556,092	16,705,653	13,990,421	12,912,684	17,670,839	15,487,427	14,788,022	13,797,911
Capital outlay	3,956,153	12,829,384	11,488,915	21,627,042	11,474,351	3,322,204	6,915,138	9,828,644	15,260,710	5,342,068
Bond issuance costs	0	187,484	375,153	0	523,362	0	0	0	0	0
Debt Service - Principal	4,937,174	4,180,620	6,037,009	6,685,315	6,281,194	6,307,346	5,859,434	4,401,807	4,045,948	3,687,566
Debt Service - Interest	2,422,311	2,640,705	3,045,567	3,339,200	3,293,531	2,628,055	2,567,394	2,669,509	2,010,074	2,191,418
<b>TOTAL EXPENDITURES</b>	<b>\$ 120,372,264</b>	<b>\$ 129,167,076</b>	<b>\$ 131,216,864</b>	<b>\$ 135,725,356</b>	<b>\$ 124,469,904</b>	<b>\$ 121,211,733</b>	<b>\$ 113,570,709</b>	<b>\$ 109,921,098</b>	<b>\$ 106,429,137</b>	<b>\$ 86,000,968</b>

**OTHER FINANCING SOURCES (USES)**

Bond issuance			17,178,100	0	18,650,000	0	8,000,000	0	34,275,000	7,610,000
Bond Refunding	0	9,610,000	5,560,000	0	0	0	0	0	0	0
Bond premium	0	437,592	785,866	0	0	0	0	0	1,120,649	0
Bond discount	0	(54,034)	(147,829)	0	0	0	0	0	(10,468)	0
Payed to refunded bond escrow agent	0	(9,865,573)	(5,800,984)	0	0	0	0	0	(16,365,745)	(3,784,209)
Gain on sale of capital assets	259,510	408,289	370,542	42,160	506,402	267,206	163,816	211,188	142,283	102,091
Financing Proceeds	0	5,436,716	1,826,021	0	0	0	0	0	0	0
Capital lease financing	7,521,411	7,326,368	7,252,585	2,163,411	1,175,288	1,264,315	2,465,086	3,307,959	2,556,944	1,591,626
Transfer in	(892,868)	(516,721)	(585,600)	6,141,687	7,113,217	9,492,409	16,506,275	16,136,317	11,817,674	10,145,946
Transfer (out)	6,888,053	12,782,637	26,438,701	(353,163)	(613,838)	(1,353,672)	(7,342,388)	(6,271,235)	(3,038,171)	(2,202,305)
<b>TOTAL OTHER FINANCING SOURCES(USE)</b>	<b>\$ 6,888,053</b>	<b>\$ 12,782,637</b>	<b>\$ 26,438,701</b>	<b>\$ 7,994,095</b>	<b>\$ 26,831,069</b>	<b>\$ 9,670,258</b>	<b>\$ 19,792,789</b>	<b>\$ 13,384,229</b>	<b>\$ 30,498,166</b>	<b>\$ 13,463,149</b>

**OTHER CHANGES IN FUND BALANCES**

Prior period adjustments	(43,043)	(18,107,527)	0	299,420	(175,663)	0	0	0	0	0
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**TOTAL CHANGES IN FUND BALANCES**

Net change in fund balances	\$ 2,619,097	\$ (8,347,842)	\$ 15,397,505	\$ (9,871,797)	\$ 7,058,618	\$ (4,153,300)	\$ 7,580,099	\$ 2,778,781	\$ 21,529,543	\$ (296,490)
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**RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES**

6.32%	6.09%	7.90%	8.79%	8.94%	7.58%	7.90%	7.06%	6.64%	7.29%
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CAMERON COUNTY, TEXAS  
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		TOTAL ACTUAL DIRECT TAX RATE
	ASSESSED VALUE	ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
2004	8,262,551,499	8,262,551,499	1,461,292,601	1,461,292,601	9,723,844,100	9,723,844,100	0.358191
2005	10,471,865,078	10,471,865,078	307,603,954	307,603,954	10,779,469,032	10,779,469,032	0.358191
2006	11,292,511,026	11,292,511,026	310,662,797	310,662,797	11,603,173,823	14,165,684,916	0.348191
2007	11,286,379,619	11,286,379,619	1,756,438,254	1,756,438,254	13,042,817,873	15,452,256,615	0.343191
2008	14,381,842,729	14,381,842,729	1,899,975,515	1,899,975,515	16,281,818,244	16,517,058,876	0.353191
2009	13,204,529,501	13,204,529,501	2,010,578,769	2,010,578,769	15,215,108,270	16,585,529,813	0.363191
2010	13,239,230,314	13,239,230,314	1,986,632,268	1,986,632,268	15,225,862,582	16,848,439,405	0.363191
2011	13,553,114,084	13,553,114,084	1,898,434,059	1,898,434,059	15,451,548,143	17,076,062,843	0.364291
2012	13,645,505,968	13,645,505,968	1,905,704,557	1,905,704,557	15,551,210,525	17,478,232,156	0.384291
2013	14,043,301,354	14,043,301,354	1,955,207,914	1,955,207,914	15,998,509,268	18,314,560,292	0.384291

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE  
AND NET BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS

TAX ROLL YEAR	(1) POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	LESS DEBT SERVICE FUND	NET BONDED DEBT	NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2004	335,227	9,723,844,100	38,445,000	1,158,389	37,286,611	0.38%	111.23%
2005	335,227	10,779,469,032	55,470,000	7,415,325	48,054,675	0.45%	143.35%
2006	335,227	14,165,684,916	52,930,000	7,304,925	45,625,075	0.32%	136.10%
2007	335,227	15,452,256,615	57,150,000	15,607,285	41,542,715	0.27%	123.92%
2008	335,227	16,517,058,876	54,675,000	15,395,726	39,279,274	0.24%	117.17%
2009	335,227	15,215,108,270	67,875,000	23,477,287	44,397,713	0.29%	132.44%
2010	406,220	15,225,862,582	63,405,000	22,740,679	40,664,321	0.27%	100.10%
2011	406,220	15,451,548,143	83,020,001	4,275,819	78,744,182	0.51%	193.85%
2012	406,220	15,551,210,525	79,780,000	5,018,298	74,761,702	0.48%	184.04%
2013	406,220	15,998,509,268	73,615,657	5,593,129	68,022,528	0.43%	167.45%

(1) Last official Federal census

CAMERON COUNTY, TEXAS  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	PERCENTAGE OF CURRENT TAXES COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	PERCENTAGE OF TOTAL TAX COLLECTIONS TO TOTAL TAX LEVY	OUTSTANDING DELINQUENT TAXES	PERCENTAGE OF OUTSTANDING DELINQUENT TAXES TO TOTAL TAX LEVY
2013	\$ 61,480,831	\$ 59,005,746	95.97%	\$ 2,665,956	\$ 61,671,702	100.31%	\$ 8,118,331	13.20%
2012	\$ 59,761,902	\$ 57,301,274	95.88%	\$ 2,717,498	\$ 60,018,772	100.43%	\$ 8,179,305	13.69%
2011	\$ 56,288,599	\$ 53,419,060	94.90%	\$ 2,692,999	\$ 56,112,059	99.69%	\$ 8,416,584	14.95%
2010	\$ 55,298,963	\$ 52,607,399	95.13%	\$ 2,396,836	\$ 55,004,235	99.47%	\$ 8,240,082	14.90%
2009	\$ 53,738,393	\$ 50,916,466	94.75%	\$ 2,191,777	\$ 53,108,243	98.83%	\$ 7,863,227	14.63%
2008	\$ 48,928,978	\$ 46,253,821	94.53%	\$ 2,152,022	\$ 48,405,843	98.93%	\$ 7,233,077	14.78%
2007	\$ 45,413,918	\$ 42,671,975	93.96%	\$ 2,128,346	\$ 44,800,321	98.65%	\$ 6,703,153	14.76%
2006	\$ 41,561,524	\$ 38,967,894	93.76%	\$ 1,973,142	\$ 40,941,036	98.51%	\$ 6,338,506	15.25%
2005	\$ 38,611,088	\$ 36,177,611	93.70%	\$ 1,669,305	\$ 37,846,916	98.02%	\$ 6,546,033	16.95%
2004	\$ 34,829,934	\$ 33,017,229	94.80%	\$ 1,481,323	\$ 34,498,552	99.05%	\$ 5,584,572	16.03%

**CAMERON COUNTY, TEXAS**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
	M&O	M&O	M&O	M&O	M&O	M&O	M&O	M&O	Total	Total
	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Total	Total
	Service	Service	Service	Service	Service	Service	Service	Service	Total	Total
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
CAMERON COUNTY	0.340975	0.343790	0.344291	0.341540	0.343191	0.337738	0.343191	0.320095	0.348191	0.348191
CITY OF BROWNSVILLE	0.466677	0.449285	0.470613	0.458985	0.454189	0.459517	0.459517	0.459517	0.459517	0.459517
TOWN OF BAYVIEW	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000
CITY OF COMBES	0.614835	0.625920	0.625920	0.625920	0.625920	0.625920	0.625920	0.625920	0.625920	0.625920
CITY OF HARRINGTON	0.449723	0.449723	0.449723	0.449723	0.449723	0.449723	0.449723	0.449723	0.449723	0.449723
TOWN OF INDIAN LAKE	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
CITY OF LA TERESA	0.282304	0.282304	0.282304	0.282304	0.282304	0.282304	0.282304	0.282304	0.282304	0.282304
CITY OF LOS INDIOS	0.450000	0.450000	0.450000	0.450000	0.450000	0.450000	0.450000	0.450000	0.450000	0.450000
CITY OF LOS PRENOS	0.591360	0.591360	0.591360	0.591360	0.591360	0.591360	0.591360	0.591360	0.591360	0.591360
TOWN OF LAGUNA VISTA	0.301023	0.301023	0.301023	0.301023	0.301023	0.301023	0.301023	0.301023	0.301023	0.301023
CITY OF PORT ISABEL	0.626327	0.626327	0.626327	0.626327	0.626327	0.626327	0.626327	0.626327	0.626327	0.626327
CITY OF PRIMERIA	0.537319	0.537319	0.537319	0.537319	0.537319	0.537319	0.537319	0.537319	0.537319	0.537319
CITY OF PALM VALLEY	0.422541	0.422541	0.422541	0.422541	0.422541	0.422541	0.422541	0.422541	0.422541	0.422541
CITY OF RIO HONDO	0.866660	0.866660	0.866660	0.866660	0.866660	0.866660	0.866660	0.866660	0.866660	0.866660
TOWN OF RANCHO VIEJO	0.374725	0.374725	0.374725	0.374725	0.374725	0.374725	0.374725	0.374725	0.374725	0.374725
CITY OF SAN BENITO	0.659844	0.659844	0.659844	0.659844	0.659844	0.659844	0.659844	0.659844	0.659844	0.659844
CITY OF SANTA ROSA	0.569529	0.569529	0.569529	0.569529	0.569529	0.569529	0.569529	0.569529	0.569529	0.569529
CITY OF SOUTH PADRE ISLAND	0.227828	0.227828	0.227828	0.227828	0.227828	0.227828	0.227828	0.227828	0.227828	0.227828
BROWNSVILLE I.S.D.	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000
HARRINGTON C.I.S.D.	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000	1.040000
LA FERIA I.S.D.	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000
LOS PRENOS C.I.S.D.	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000
LYFORD C.I.S.D.	0.988820	0.988820	0.988820	0.988820	0.988820	0.988820	0.988820	0.988820	0.988820	0.988820
PORT ISABEL I.S.D.	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000
RIO HONDO I.S.D.	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000
SAN BENITO I.S.D.	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000
SANTA MARIA I.S.D.	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000
SANTA ROSA I.S.D.	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000	1.170000
SOUTH TEXAS I.S.D.	0.409200	0.409200	0.409200	0.409200	0.409200	0.409200	0.409200	0.409200	0.409200	0.409200
TEXAS SOUTHWEST COLLEGE DISTRICT	0.101596	0.101596	0.101596	0.101596	0.101596	0.101596	0.101596	0.101596	0.101596	0.101596
BROWNSVILLE NAVIGATION DISTRICT	0.008100	0.008100	0.008100	0.008100	0.008100	0.008100	0.008100	0.008100	0.008100	0.008100
LAGUNA MADRE WATER DISTRICT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
DRAINAGE DISTRICT #1	0.029700	0.029700	0.029700	0.029700	0.029700	0.029700	0.029700	0.029700	0.029700	0.029700
DRAINAGE DISTRICT #3	0.041320	0.041320	0.041320	0.041320	0.041320	0.041320	0.041320	0.041320	0.041320	0.041320
DRAINAGE DISTRICT #4	0.137564	0.137564	0.137564	0.137564	0.137564	0.137564	0.137564	0.137564	0.137564	0.137564
DRAINAGE DISTRICT #5	0.340000	0.340000	0.340000	0.340000	0.340000	0.340000	0.340000	0.340000	0.340000	0.340000
PASEO DE LA RESACA MID #1	0.320000	0.320000	0.320000	0.320000	0.320000	0.320000	0.320000	0.320000	0.320000	0.320000
PASEO DE LA RESACA MID #2	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
PASEO DE LA RESACA MID #3	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
VALLEY MID #2	0.270000	0.270000	0.270000	0.270000	0.270000	0.270000	0.270000	0.270000	0.270000	0.270000
EMERGENCY SERVICE DISTRICT #1	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
Total Direct and Overlapping Rates	21.884526	21.884526	21.884526	21.884526	21.884526	21.884526	21.884526	21.884526	21.884526	21.884526

1. Overlapping rates are those of local and county governments that apply to property owners within Cameron County.

**CAMERON COUNTY, TEXAS**  
**COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT**  
**SEPTEMBER 30, 2013**

GOVERNMENTAL UNITS	NET BONDED DEBT	PERCENT APPLICABLE TO COUNTY	COUNTY'S SHARE OF NET DEBT	PER CAPITA DEBT
Cameron County	\$ 79,398,730	100%	\$ 79,398,730	\$ 195.46
<b>Total</b>	<b>\$ 79,398,730</b>		<b>\$ 79,398,730</b>	<b>\$ 195.46</b>
<b>Cities or Townships:</b>				
Brownsville	149,575,201	100%	149,575,201	368.21
Harlingen	76,864,844	100%	76,864,844	189.22
All others	67,275,217	100%	67,275,217	165.61
<b>School Districts:</b>				
Brownsville	200,597,689	100%	200,597,689	493.82
Harlingen	152,251,673	100%	152,251,673	374.80
Texas Southmost College	90,340,000	100%	90,340,000	222.39
All others	197,999,434	100%	197,999,434	487.42
<b>Water Districts</b>				
Municipal Utility District	19,763,469	100%	19,763,469	48.65
Drainage Districts	5,381,696	100%	5,381,696	13.25
Navigation Districts	23,895,126	100%	23,895,126	58.82
<b>Total</b>	<b>\$ 983,944,349</b>		<b>\$ 983,944,349</b>	<b>\$ 2,422.20</b>
<b>TOTAL</b>	<b>\$ 1,063,343,079</b>		<b>\$ 1,063,343,079</b>	<b>\$ 2,617.65</b>

\*\* First year reporting data

**CAMERON COUNTY, TEXAS**  
**TEN PRINCIPAL EMPLOYERS**

NO.	EMPLOYER	TYPE OF ACTIVITY	2013 Estimated No. of Employees	% of Total Cameron County Employment	2006** Estimated No. of Employees
1	Brownsville ISD	Education	7,708	31.46%	8,125
2	Harlingen CISD	Education	2,848	11.62%	2,500
3	Valley Baptist Medical Center	Education	2,668	10.89%	3,000
4	The University of Texas - at Brownsville	Education	2,343	9.56%	2,077
5	Cameron County	Government	2,040	8.26%	1,608
6	Amfels	Manufacturer	1,650	6.73%	2,278
7	San Benito CISD	Education	1,400	5.71%	1,638
8	Wal-Mart Associates Inc.	Retail	1,392	5.68%	1,735
9	Advanced Call Center Tech.	Service Center	1,250	5.10%	0
10	City of Brownsville	Government	1,200	4.90%	2,104

Note: Overlapping governments are those that coincide with the geographic boundaries of Cameron County. All listed entities lie 100% within the boundaries of Cameron County. Per capita debt is equal to debt divided by current population of 406,220.

**CAMERON COUNTY, TEXAS**  
**TEN PRINCIPAL TAXPAYERS**  
**FISCAL YEAR 2013 AND 2004**

NO.	TAXPAYER	TYPE OF ACTIVITY	2013 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION	2004 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION
1	AEP Texas Central Co.	Electrical utility	\$ 123,811,023	0.81%	108,744,549	1.12%
2	Panasonic Automotive Electronics	Manufacturing	\$ 101,146,190	0.63%	0	0.00%
3	VHS Harlingen Hospital Company	Healthcare	78,707,603	0.49%	0	0.00%
4	Los Vientos Windpower LLC	Electrical utility	72,683,960	0.45%	0	0.00%
5	Comcast Corporation	Broadcasting	60,504,605	0.38%	0	0.00%
6	GLHLP		47,948,479	0.30%	0	0.00%
7	CBL / Sunrise Commons, LP	Retail Mail	40,644,958	0.25%	36,468,106	0.38%
8	Wal-Mart Stores, Inc.	Retail	38,682,240	0.24%	0	0.00%
9	Union Pacific RR	Rail Road	38,340,340	0.24%	0	0.00%
10	Southwestern Bell Telephone	Telephone company	36,693,510	0.23%	73,964,599	0.76%
	<b>TOTAL ASSESSED VALUATION</b>		<b>\$ 645,162,908</b>	<b>4.03%</b>	<b>\$ 219,177,254</b>	<b>2.25%</b>

\* Due to mergers, closing of plants and diversification of companies the current top ten taxpayers were not always listed in the top ten and therefore the data was not available in prior years.

CAMERON COUNTY, TEXAS  
COMPUTATION OF LEGAL DEBT MARGIN  
SEPTEMBER 30, 2013

Assessed value of real property		<u>\$ 15,998,509,268</u>
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		3,999,627,317
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 86,736,661	
Less: Unlimited Tax Bonds	3,320,000	
Less: Self-Supporting Debt	27,049,794	
Less: Enterprise fund Debt Service assets	4,038,360	
Less: Debt Service Funds' assets	<u>5,593,129</u>	<u>46,735,378</u>
LEGAL DEBT MARGIN		<u>\$ 3,952,891,939</u>

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES (1)  
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
2004	5,878,984	80,121,984	7.34%
2005	6,056,022	100,373,115	6.03%
2006	7,071,316	102,849,782	6.88%
2007	8,426,828	105,143,881	8.01%
2008	8,935,401	112,276,332	7.96%
2009	9,574,725	114,895,179	8.33%
2010	10,024,515	135,725,356	7.39%
2011	9,082,576	131,216,864	6.92%
2012	7,008,809	129,167,076	5.43%
2013	7,359,485	120,372,264	6.11%

(1) Includes General, Special Revenue and Debt Service Funds

CAMERON COUNTY, TEXAS  
RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

FISCAL YEAR ENDING	GOVERNMENT ACTIVITIES			BUSINESS-TYPE ACTIVITIES		TOTAL PRIMARY GOVERNMENT	Percentage of Personal INCOME	PER CAPITA
	GENERAL OBLIGATION BONDS	CERTIFICATES OF OBLIGATION	CAPITAL LEASES	REVENUE BONDS	CERTIFICATES OF OBLIGATION			
2004	2,970,000	35,475,000	4,379,040	22,415,000		65,239,040	0.026%	175.46
2005	4,190,000	51,280,000	5,210,036	21,025,000		81,705,036	0.021%	219.74
2006	3,770,000	49,160,000	6,622,412	12,245,000		71,797,412	0.026%	186.19
2007	3,320,000	53,830,000	6,909,000	10,730,000		74,789,000	0.024%	192.90
2008	1,575,000	53,100,000	7,226,930	10,090,000		71,991,930	0.025%	185.68
2009	4,915,000	62,960,000	4,685,061	9,720,000		82,280,061	0.022%	212.22
2010	4,510,000	58,895,000	4,914,668	8,700,000		77,019,668	0.024%	189.60
2011	3,640,000	54,880,574	4,346,943	7,160,000	24,499,427	94,526,944	0.020%	232.70
2012	3,485,000	53,397,506	7,930,074	6,340,000	22,897,494	94,050,074	0.025%	231.52
2013	3,320,000	50,585,206	5,783,073	5,485,000	19,710,451	84,883,730	0.027%	204.26

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL OBLIGATION BONDS(1)	Less: Amounts Available in Debt Service Funds(2)	TOTAL	Percentage of Actual Taxable Value of Property	Per Capita
2004	38,445,000	1,158,389	37,286,611	0.3835%	100.28
2005	55,470,000	7,415,325	48,054,675	0.4458%	129.24
2006	52,930,000	7,304,925	45,625,075	0.3221%	118.32
2007	57,150,000	15,607,285	41,542,715	0.2688%	107.15
2008	54,675,000	15,395,726	39,279,274	0.2378%	101.31
2009	67,875,000	23,477,287	44,397,713	0.2918%	114.51
2010	63,405,000	22,740,679	40,664,321	0.2671%	100.10
2011	83,020,001	4,275,819	78,744,182	0.5096%	193.85
2012	79,780,000	5,018,298	74,761,702	0.4807%	184.04
2013	73,615,657	5,593,129	68,022,528	0.4252%	163.69

(1) This is general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums

(2) This is the amount restricted for debt service payments

CAMERON COUNTY, TEXAS  
REVENUE BOND COVERAGE  
LAST TEN FISCAL YEARS

PARK SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2004	3,967,610	2,922,834	956,425	290,000	99,079	389,079	2.46
2005	4,027,728	3,237,433	790,295	305,000	102,704	407,704	1.94
2006	4,478,381	3,558,591	919,790	325,000	76,723	401,723	2.29
2007	4,922,481	3,922,718	999,763	340,000	183,329	523,329	1.91
2008	4,726,965	4,050,150	676,815	385,000	287,693	672,693	1.01
2009	4,862,497	3,490,495	1,372,002	380,000	358,189	738,189	1.86
2010	4,391,898	3,601,358	790,540	395,000	339,681	734,681	1.08
2011	6,339,135	3,741,727	2,597,408	415,000	320,132	735,132	3.53
2012	6,806,053	4,134,116	2,671,937	335,000	390,222	725,222	3.68
2013	6,833,273	4,827,527	2,005,746	362,076	368,172	730,248	2.75

INTERNATIONAL TOLL BRIDGE SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2004	16,696,472	3,178,570	13,517,902	1,390,000	1,021,771	2,411,771	5.60
2005	17,073,918	3,397,385	13,676,533	1,455,000	833,363	2,288,363	5.98
2006	19,252,520	3,826,933	15,425,587	1,515,000	971,481	2,486,481	6.20
2007	18,548,820	3,975,700	14,573,120	1,218,084	1,184,330	2,402,414	6.07
2008	16,960,507	3,924,622	13,035,885	1,449,361	1,371,838	2,821,199	4.62
2009	14,427,784	4,817,878	9,609,906	1,785,277	553,933	2,339,210	4.11
2010	14,418,612	4,700,937	9,717,675	1,818,109	1,387,914	3,206,023	3.03
2011	17,691,103	3,853,478	13,837,625	1,325,949	1,699,970	3,025,919	4.57
2012	15,689,701	3,533,203	12,156,498	2,177,750	1,388,880	3,566,630	3.41
2013	15,234,660	3,771,545	11,463,115	1,825,624	1,062,473	2,888,097	3.97

(1) The operating expenses' figure does not include depreciation.



CAMERON COUNTY, TEXAS  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>(1) POPULATION</u>	<u>(1) PER CAPITA INCOME</u>	<u>(1) MEDIAN AGE</u>	<u>(3) SCHOOL ENROLLMENT</u>	<u>(4) UNEMPLOYMENT RATE</u>	<u>(4) PERSONAL INCOME</u>
2004	371,825	16,308	28.9	87,286	8.0%	16,783
2005	371,825	16,313	28.9	90,485	6.9%	17,410
2006	385,618	17,374	29.6	92,485	6.2%	18,313
2007	387,717	13,293	29.6	93,180	5.8%	18,250
2008	387,717	12,511	28.8	99,713	7.5%	18,200
2009	387,717	13,377	29	100,165	9.9%	18,275
2010	406,220	13,474	29.1	101,832	11.1%	18,550
2011	406,220	13,474	29.1	101,832	11.9%	18,550
2012	406,220	14,183	30.6	101,477	10.2%	23,236
2013	415,557	14,405	30.6	103,585	10.5%	23,236

- (1) U. S. Census estimates  
(2) U.S. Department of Commerce - Bureau of Economic Analysis  
(3) Region One  
(4) U.S. Department of Labor - Bureau of Labor Statistics

CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUE  
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>(2) VALUE OF CONSTRUCTION</u>	<u>(2) BANK DEPOSITS IN THOUSANDS</u>	<u>TAXABLE PROPERTY VALUE</u>
2004	464,275,582	41,031,895	10,779,462,697
2005	317,989,805	41,909,087	11,684,238,488
2006	306,494,073	38,987,982	13,148,618,773
2007	370,248,723	46,685,695	14,381,842,729
2008	458,581,935	46,508,495	15,395,422,558
2009	175,372,689	46,180,543	15,439,718,056
2010	268,935,173	41,695,980	15,656,732,850
2011	290,734,838	41,695,980	15,798,895,960
2012	290,066,497	42,940,000	16,237,631,953
2013	262,557,326	41,134,310	16,471,513,829

**CAMERON COUNTY, TEXAS**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Years**

Category	FY 12-13	FY 11-12	FY 11-12	FY 10-11	FY 10-11	FY 09-10	FY 08-09	FY 07-08	FY 06-07	FY 05-06
<b>COUNTY GOVERNMENT</b>	<b>1,649.0</b>	<b>1,635.0</b>	<b>1,629.0</b>	<b>1,572.0</b>	<b>1,586.0</b>	<b>1,583.0</b>	<b>1,526.5</b>	<b>1,526.5</b>	<b>1,622.5</b>	<b>1,597.0</b>
<b>General government</b>	<b>209.0</b>	<b>207.0</b>	<b>203.0</b>	<b>202.0</b>	<b>209.0</b>	<b>207.0</b>	<b>199.0</b>	<b>199.0</b>	<b>197.0</b>	<b>203.0</b>
General administration	70.0	70.0	70.0	70.0	69.0	62.0	63.0	63.0	64.0	71.0
Financial Administration	25.0	23.0	22.0	21.0	21.0	26.0	26.0	26.0	25.0	25.0
Tax Administration	67.0	67.0	64.0	64.0	65.0	65.0	56.0	56.0	56.0	54.0
Facilities Management	39.0	39.0	39.0	39.0	45.0	45.0	45.0	45.0	43.0	43.0
Election Administration	8.0	8.0	8.0	8.0	9.0	9.0	9.0	9.0	9.0	10.0
<b>Justice System</b>	<b>422.0</b>	<b>418.0</b>	<b>437.0</b>	<b>437.0</b>	<b>451.0</b>	<b>451.0</b>	<b>405.5</b>	<b>405.5</b>	<b>405.5</b>	<b>401.0</b>
Criminal Justice	264.0	260.0	275.0	275.0	286.0	286.0	241.5	241.5	241.5	226.0
Civil Justice	4.0	4.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	13.0
Juvenile Services	154.0	154.0	154.0	154.0	157.0	157.0	156.0	156.0	156.0	162.0
<b>Public Safety</b>	<b>200.0</b>	<b>204.0</b>	<b>183.0</b>	<b>183.0</b>	<b>185.0</b>	<b>185.0</b>	<b>181.0</b>	<b>181.0</b>	<b>279.0</b>	<b>182.0</b>
Law Enforcement	188.0	194.0	173.0	173.0	173.0	173.0	169.0	169.0	267.0	167.0
Emergency Management	12.0	10.0	10.0	10.0	12.0	12.0	12.0	12.0	12.0	15.0
<b>Corrections &amp; Rehabilitation</b>	<b>348.0</b>	<b>348.0</b>	<b>348.0</b>	<b>289.0</b>	<b>281.0</b>	<b>281.0</b>	<b>281.0</b>	<b>281.0</b>	<b>281.0</b>	<b>291.0</b>
Housing & Booking	348.0	348.0	348.0	289.0	281.0	281.0	281.0	281.0	281.0	291.0
<b>Health &amp; Human Services</b>	<b>181.0</b>	<b>181.0</b>	<b>181.0</b>	<b>181.0</b>	<b>183.0</b>	<b>183.0</b>	<b>186.0</b>	<b>186.0</b>	<b>186.0</b>	<b>209.5</b>
Health Care	181.0	181.0	181.0	181.0	183.0	183.0	186.0	186.0	186.0	209.5
<b>Community &amp; Economic Development</b>	<b>76.0</b>	<b>64.0</b>	<b>64.0</b>	<b>64.0</b>	<b>68.0</b>	<b>68.0</b>	<b>68.0</b>	<b>68.0</b>	<b>68.0</b>	<b>94.5</b>
Economic Development	-	-	-	-	-	-	-	-	-	-
Housing & Urban Development	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Parks & Recreation	64.0	52.0	52.0	52.0	56.0	56.0	56.0	56.0	56.0	81.5
Libraries	-	-	-	-	-	-	-	-	-	-
Culture & Education	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00
<b>Infrastructure &amp; Environmental Services</b>	<b>213.0</b>	<b>213.0</b>	<b>213.0</b>	<b>216.0</b>	<b>209.0</b>	<b>208.0</b>	<b>206.0</b>	<b>206.0</b>	<b>206.0</b>	<b>216.0</b>
Roads, Bridges & Toll Facilities	190.0	190.0	190.0	190.0	188.0	188.0	188.0	188.0	188.0	193.0
Public Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
Development & Regulation	23.0	23.0	23.0	23.0	18.0	18.0	18.0	18.0	18.0	23.0
Sanitation	-	-	-	3.0	3.0	2.0	-	-	-	-
				-	-	-	-	-	-	-

*The County Clerk's Department has a component of Judicial function and general government function relating to its record keeping and vital statistics dut.*

**CAMERON COUNTY, TEXAS**  
OPERATING INDICATORS

**COUNTY GOVERNMENT**

	Capital Assets		Operating indicators			
	Buildings	Vehicles				
<b>General government</b>						
General administration	7	44				
Financial Administration						
Budget Office						
County Auditor			# of Payroll checks written -			2,793
			# of Direct payroll deposits-			48,336
			# of A/P checks written -			16,987
County Treasurer			# of Receipts issued -			21,242
Tax Administration						
Tax Assessor-Collector			# of vehicles registered -			283,548
			# of Tax accounts -			207,002
Facilities Management						
Election Administration						
Elections			# of new voters registered -			7,257
<b>Justice System</b>	3	39	Civil Cases	Criminal Cases	Juvenile Cases	Total Disposed Cases
Criminal Justice						
Bail Bond Administration						
County Courts at Law			1,662	9,375	0	11,037
District Courts			11,631	4,378	11,109	27,118
District Clerk			Passport Applications			1,574
County Clerk			Marriage Licenses			2,786
			Birth Certificates			1,729
			Titles filed			
Justice of the Peace (all precincts)			Filed	3,565	39,587	
			Disposed	3,980	31,865	
District Attorney						
Juvenile Services	1					
<b>Public Safety</b>	9	204				
Law Enforcement						
<b>Corrections &amp; Rehabilitation</b>	7	46				
Housing & Booking						
M&O Jail						
Jail / Detention Centers			Jail capacity -			1,746
Jail Infirmary						
<b>Health &amp; Human Services</b>	7	22				
Health Care						
Health Department						
Health Immunization			# of immunizations -			23,374
<b>Community &amp; Economic Development</b>		29				
Parks & Recreation	50					
Culture & Education						
Farm & Home Extension Office						
Learning Centers	9					
<b>Infrastructure &amp; Environmental Services</b>		125				
Roads, Bridges & Toll Facilities	9					
Consolidated Precincts		793 Miles of Roads				
Veterans International Bridge		3 Int'l Bridges				
Gateway International Bridge		13 Toll Booths				
Free Trade Bridge at Los Indio		3 Admin Buildings				
GIS			New address applications			778
Planning & Inspection			Building permits issued			1,853
			Inspections			6,436



**SINGLE AUDIT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable County Judge and  
Commissioners' Court  
Cameron County, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2013, and related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 28, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**LONG CHILTON, LLP**

*Certified Public Accountants*

Brownsville, Texas  
March 28, 2014

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133 AND THE STATE OF  
TEXAS SINGLE AUDIT CIRCULAR**

The Honorable County Judge and  
Commissioners' Court  
Cameron County, Texas

**Report on Compliance for Each Major Federal/State Program**

We have audited Cameron County, Texas (County) compliance with the types of compliance requirements described in the (OMB) Circular A-133 *Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major federal/state programs for the year ended September 30, 2013. The County's major federal/state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal/state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal/state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State of Texas Single Audit Circular*. Those standards and OMB Circular A-133, and the State of Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal/state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal/state program. However, our audit does not provide a legal determination on the County's compliance.



### ***Opinion on Each Major Federal/State Program***

In our opinion, Cameron County, Texas, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal/state programs for the year ended September 30, 2013.

### **Report on Internal Control Over Compliance**

Management of Cameron County is responsible for establishing and maintaining effective internal control over compliance with the type requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal/state program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal/state program, and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal/state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal/state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal/state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.



**LONG CHILTON, LLP**  
*Certified Public Accountants*

Brownsville, Texas  
March 28, 2014



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2013**

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2012	Federal Receipts/Revenue Realized	Program Revenues	Grantee Contributions	Federal Disbursements/Expenditures	Grantee Disbursements/Expenditures	Reimburse and/or Due to Other Governments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2013
<b>U.S. Dept. of Housing &amp; Urban Development/ Texas Department of Housing and Community Affairs Home Disaster Assistance</b>	14-228	70090011	3,093,750	0	0	324,085	0	0	324,085	0	0	0	0
<b>U.S. Dept. of Housing &amp; Urban Development/ Texas Department of Rural Affairs Community Development Programs</b>													
CEDAP Olmito Colonia	14-228	711395	208,700	0	2,400	113,084	0	0	131,728	0	0	0	21,044
Laguna Heights Waterline Improvements	14-228	711091	322,728	0	7,340	283,349	0	0	276,009	0	0	0	0
Self Help Centers	14-228	728013	1,000,000	0	0	240,430	0	1,933	240,430	1,933	0	0	0
Laguna Madre	14-228	729101	360,310	0	0	0	0	0	2,949	0	0	0	2,949
Community Development Programs	14-228	710165	495,500	0	95,704	200,935	0	18,688	105,591	65,150	0	0	46,822
CDBG Program	14-228	711097	350,000	0	0	309,153	0	0	309,153	0	0	0	0
Disaster Recovery Dolly-Ike	14-228	DRS010021	10,940,610	0	1,261,613	1,384,466	0	0	604,027	0	0	0	481,174
Disaster Recovery Program 2.1	14-228	12-361-000-6127	7,623,901	0	0	0	0	0	7,796	0	0	0	7,796
<b>U.S. Dept. of Commerce - TDA</b>													
CMP Boat Ramp, Fishing Pier	11-419	13-045-000-6912	73,130	48,753	0	3,771	0	2,514	3,771	2,514	0	0	0
<b>U.S. Department of Justice Passed Through Criminal Justice Division - Office of Justice Research and Statistics:</b>													
Operation Border Star	16-738	19892-05	306,226	0	45,502	45,502	0	0	0	0	0	0	0
Operation Border Star 2012	16-738	19892-06	218,732	0	0	152,236	0	0	192,669	0	0	0	40,433
Special Operations Group	16-738	26055-01	192,316	0	0	79,789	0	0	184,659	0	0	0	104,870
					45,502	277,527	0	0	377,328	0	0	0	145,203
<b>U.S. Department of Homeland Security: Passed Through the State of Texas Governor's Criminal Justice of Emergency Mgmt and the Texas Department of Public Safety</b>													
Operation Stonegarden III	97-067	2010-S5-T0-0008	1,276,159	0	182,634	355,385	0	13,549	172,751	13,549	0	0	0
Operation Stonegarden IV	97-067	11-SR-48061-01	999,997	0	175,282	672,810	0	0	627,443	0	0	0	129,915
Operation Stonegarden V	97-067	12-SR-48061-01	468,502	0	0	0	0	0	157,715	0	0	0	157,715
					357,916	1,028,195	0	13,549	937,909	13,549	0	0	287,630
<b>U.S. Department of Justice Law Enforcement Assistance Administration: Passed Through Criminal Justice Division - Office of the Governor</b>													
JDDP-Purch Juv Justice Alternatives	16-540	#19470-01	46,158	0	(5,647)	0	0	0	5,647	0	0	0	0
Purch Juv Justice Alternatives	0-421	SF-14-J20-14713-15	37,389	0	0	1,135	0	0	1,135	0	0	0	1,135
Purch Juv Justice Alternatives	0-421	SF-13-J20-14713-14	41,543	0	0	39,759	0	0	41,543	0	0	0	1,784
Safe Transport Program	0-042	SF-13-J20-19470-06	36,037	0	0	33,350	0	0	33,350	0	0	0	0
Safe Transport Program	0-421	SF-10-J20-19470-04	40,034	0	4,018	4,018	0	0	0	0	0	0	0
Safe Transport Program	16-540	SF-10-J20-19470-05	40,034	0	(5,270)	(5,270)	0	0	5,270	0	0	0	0
V.A. Crime Victim Assistance	16-575	19135-05	44,140	21,242	(5,308)	0	0	0	5,308	0	0	0	0
V.A. FOR Families of Sexual Assault	16-575	VA-13-V30-19135-07	35,753	8,938	0	0	0	0	1,278	0	0	0	1,278
V.A. Crime Victim Assistance	16-575	VA-12-V30-19135-06	39,726	15,727	0	0	0	15,748	34,408	15,748	0	0	4,310
Victims Assistance Program	16-588	16741-11	214,809	53,702	0	30,098	0	4,100	16,400	4,100	0	0	16,400
Domestic Violence Unit	16-588	18449-08	142,497	76,729	0	0	0	3,754	6,971	3,754	0	0	6,971
Domestic Violence Unit	16-588	18449-07	142,497	76,729	8,318	89,075	0	57,653	104,182	57,653	0	0	23,425
Victims Assistance Program	16-588	16741-10	193,990	53,702	13,286	155,391	0	44,704	175,941	44,704	0	0	33,836
Other Victim Assistance Grant OVAG-VCLG	16-575	14430-19	42,000	0	0	0	0	0	2,215	0	0	0	2,215
Other Victim Assistance Grant OVAG-VCLG	16-575	13344-24	42,000	0	2,333	34,987	0	0	37,619	0	0	0	4,965
					11,730	386,678	0	125,939	471,267	125,939	0	0	96,319
<b>U.S. Department of Justice Office of Justice Programs Passed Through Bureau of Justice Assistance</b>													
Dvnet Drug Court Program	0-421	SF-14-A10-20228-04	177,238	0	0	0	0	0	0	0	0	0	10,566

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2013**

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Grantee (Deferred) Revenue 9/30/2012	Federal Receipts/Revenue Realized	Program Revenues	Grantee Contributions	Federal Disbursements/Expenditures	Grantee Disbursements/Expenditures	Reimburse and/or Due to Other Governments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2013
<b>Divert Drug Court Program</b>	16.738	#2022803	355,858	0	(12,230)	0	0	0	12,230	0	0	0	0
Female Day Offender Program	16.540	JA-11-J20-24832-01	100,000	0	(19,394)	0	0	0	0	0	0	0	0
Female Day Offender Program	16.540	JA-11-J20-24832-02	70,000	0	0	59,285	0	0	65,549	0	0	0	6,264
DESIRE	84.186	ED03J20-17030-04	15,919	0	4,452	4,452	0	0	0	0	0	0	0
Juvenile Surveillance Program	15.523	JB-12XX-17329-10	11,570	1,644	0	0	0	5,896	642	0	0	0	642
Juvenile Surveillance Program	15.523	JB-11-J20-17329-09	19,249	6,152	3,692	17,468	0	0	18,451	5,896	0	0	983
Juv. Surv.&Drug Education for Youth	16.523	JB03J20-17329-08	23,871	2,652	(3,692)	0	0	0	3,692	0	0	0	0
					(30,864)	81,205	0	5,896	130,524	5,896	0	0	18,455
<b>Bureau of Ocean Management, Regulation and Enforcement</b>													
Derry waterfont Project - CIAP	15.426	m10a20006	153,234	0	40	40	0	0	0	0	0	0	0
Bahia Grande Restoration	15.426	m11a400043	350,000	0	(388)	0	0	0	23,613	0	0	0	23,225
BAHIA GRANDE RESTORATION - 4	15.426	F12AF70125	100,000	0	0	0	0	0	0	0	0	0	0
UTB/TSC Port Isabel Birding Palapa	15.426	mm11a00167	126,284	0	0	0	0	0	42,362	0	0	0	42,362
					(348)	40	0	0	65,975	0	0	0	65,587
<b>U.S. Department of Agriculture:</b>													
<b>Passed Through Texas Department of State Health Services</b>													
WIC Grant 2013	10.557	2013-042574-001A	4,499,567	0	0	3,508,307	0	0	4,322,116	0	0	0	813,809
WIC Grant 2011	10.557	2012-039957-001	4,747,448	0	(1,046,689)	3,508,307	0	0	1,046,689	0	0	0	0
					(1,046,689)	3,508,307	0	0	5,368,805	0	0	0	813,809
<b>U.S. Dept. of Health and Human Services</b>													
<b>Public Health Services #3: Passed Through Texas Department of State Health Services</b>													
TB/PC	93.116	2014-001377-00	113,764	0	0	0	0	0	8,510	0	0	0	8,510
TB/PC	93.116	2013-041086	192,597	0	148,600	0	0	0	166,802	0	0	0	18,202
INM/Immunization Action Plan 2012	93.268	2012-038149	347,500	0	(88,945)	0	0	0	88,945	0	0	0	0
INM/Immunization Action Plan 2014	93.268	2013-041086	347,500	0	0	305,467	0	0	14,611	0	0	0	14,611
INM/Immunization Action Plan 2013	93.268	2012-039365	347,500	0	0	0	1,291	0	355,319	0	0	0	49,852
CHS - Prenatal Services	93.994	2012-039346	25,700	0	(13,479)	93	0	0	13,479	1,291	0	0	0
CHS/Free-Child Health/09/11-08/12	93.994	2012-039346	82,500	0	(4,691)	0	0	0	4,784	0	0	0	0
Office of Border Health/ CDC-PHEP BP11	93.069	2011-038683-001	230,559	7,460	(6,987)	0	0	0	6,987	0	0	0	0
PPCPS/BTDPP1	93.889	2013-041086	804,694	0	13,145	8,959	0	0	127,696	0	0	0	114,551
Hospital Preparedness	93.889	2014-01157-00	838,991	0	0	837,655	0	0	186,409	0	0	0	177,450
PPCPS/HAZARDS	93.069	2013-041086	342,682	0	0	0	0	0	837,655	0	0	0	0
PPCPS/HAZARDS	93.069	2013-041086	431,516	0	0	325,527	0	0	17,021	0	0	0	17,021
PPCPS/HAZARDS	93.069	2011-038806-001	282,786	0	(44,309)	0	0	0	361,635	0	0	0	36,108
					(158,411)	1,639,446	1,291	0	44,309	1,291	0	0	436,305
<b>U.S. Dept. of Health and Human Services</b>													
<b>Office of Human Development Services:</b>													
<b>Passed Through Texas Department of Family &amp; Protective Services</b>													
Child Welfare 2012 Legal Reimbursement	93.658	2338-0881	0	0	58,357	58,357	0	0	59,640	0	0	0	0
Child Welfare 2013 Legal Reimbursement	93.658	2338-0881	0	0	0	29,820	0	60,046	60,046	60,046	0	0	29,820
					58,357	88,177	0	60,046	59,640	60,046	0	0	29,820
<b>National Highway Transportation Safety Association: Passed Through the Texas Department of Transportation:</b>													
TX traffic safety program grant	20.600		14,995	0	7,755	0	0	7,755	0	0	0	0	0
					7,755	0	0	7,755	0	0	0	0	0
<b>Federal Highway Administration</b>													
<b>Passed Through the Texas Department of Transportation:</b>													
Omitto Switch Yard	20.205		2,557,043	0	337,321	1,121,395	0	196,019	784,074	196,019	0	0	0
Veterans' Bridge Expansion	20.205		5,000,000	0	322,599	1,170,037	0	2,065,363	1,228,449	2,065,363	0	0	381,011
					659,920	2,291,432	0	2,261,382	2,012,523	2,261,382	0	0	381,011

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended September 30, 2013**

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<b>U.S. Department of Justice:</b>													
<b>Passed Through Drug Enforcement Agency</b>													
ICE/CCSO FY12					15,202		0	0	0	0	0	0	15,202
ICE/CCDA FY12					6,660	0	0	6,660	0	0	0	0	60
HIDTA Task Force Agreement - Const Pg#6 FY10	N/A			0	659	0	0	0	0	1,794	0	0	2,453
ICE/CCDA FY13					0	27,487	0	4,122	27,487	4,122	0	0	0
DEA/CCDA FYE 13					0	25,538	0	8,597	33,350	8,598	0	0	7,813
DEA/CCSO FYE 13					0	4,102	0	3,257	9,429	3,257	0	0	5,327
USMA/CCSO FY13					0	0	0	150	1,446	150	0	0	1,446
ICE/FBI/CCSO FY13					0	23,610	0	12,619	31,725	12,619	0	0	8,115
Const Pct#1-Tobacco				12,000	6,127		0	0	0	0	0	0	6,127
					28,648	80,737		35,345	103,437	30,540	0	0	46,543
<b>U.S. Department of Justice:</b>													
<b>Passed Through Office of Justice Programs</b>													
ARRA-FY 2009 Recovery Act JAG Program	16.808		124,000	0	9,392	12,165	0	0	2,773	0	0	0	0
2011 Edward Byrne Memorial JAG	16.738		28,293	0	3,080	3,080	0	0	0	0	0	0	0
2012 Edward Byrne Memorial JAG	16.738		22,511	0	0	7,062	0	0	9,334	0	0	0	2,272
					12,472	22,307	0	0	12,107	0	0	0	2,272
<b>Office of National Drug Control Policy</b>													
<b>Passed Through SWBT HIDTA</b>													
Federal - South Texas HIDTA	95.001		1,899,410	0	319,746	544,434	0	0	232,371	0	0	0	7,683
Federal - South Texas HIDTA	95.001		2,498,857	0	46,266	129,502	0	0	83,236	0	0	0	0
Federal - South Texas HIDTA	95.001		2,477,247	0	77,909	1,591,230	0	0	1,775,974	0	0	0	262,653
Federal - South Texas HIDTA	95.001		2,338,792	0	0	77,922	0	0	271,768	0	0	0	193,846
					443,921	2,343,088	0	0	2,363,349	0	0	0	464,182
<b>US Election Commission</b>													
<b>Passed Through Texas Secretary of State</b>													
General H.A.V.A Title III Compliance	90.401		1,616,198	0	116,524	116,524	0	0	0	0	0	0	0
					116,524	116,524	0	0	0	0	0	0	0
<b>CH-OPERATOR AND CHAUFFEURS FUNDING-PROSECUTION</b>													
Border Prosecutor's Unit	N/A		117,753	0	29,353	79,220	0	163	49,867	163	0	0	0
Border Prosecutor's Unit	N/A		52,247	0	0	21,605	0	127	39,472	290	0	0	17,867
					29,353	100,825	0	290	89,339	290	0	0	17,867
<b>U.S. Fish &amp; Wildlife Service</b>													
CEPRA	15.668		48,000	16,000	0	0	0	0	0	0	0	0	0
CIAP-ADMINISTRATION	15.668		73,703		0	20,148	0	0	20,148	0	0	0	0
NATURE PARK	15.668		628,315		0	0	0	0	10,700	0	0	0	10,700
DEEP RIVER	15.668		90,000		0	0	0	0	0	0	0	0	0
BEACH ENHANCEMENT	15.668		250,000		0	250,000	0	0	250,000	0	0	0	0
OILSPILL PLANNING	15.668		70,738		0	40,247	0	0	40,435	0	0	0	188
ISLA DE CARMEN	15.668		25,000		0	0	0	0	0	0	0	0	0
NATIVE PLANT CENTER	15.668		160,000		0	0	0	0	0	0	0	0	0
BAHIA GRANDE RESTORATION -3	15.668		575,000		0	0	0	0	0	0	0	0	0
CIPP DUNE RESTORATION PHASE I	15.668		500,000		0	500,000	0	0	500,000	0	0	0	0
CIPP DUNE RESTORATION PHASE II	15.680		170,000		0	170,000	0	0	170,000	0	0	0	0
ADOLPH THOMAS SHORELINE	15.668		245,000		0	104,440	0	0	119,423	0	0	0	14,983
					-	1,084,835	-	-	1,110,706	-	-	-	25,871
<b>Federal Emergency Management Agency</b>													
<b>Passed Through TxDPS-Emergency Management</b>													
Hazard Mitigation Grant	97.039		61,000	0	0	0	0	0	21,280	0	0	0	21,280
					0	0	0	0	21,280	0	0	0	21,280
<b>U.S. General Services Administration</b>													
Donation of Federal Surplus Personal Property	39.003		9,534	0	0	9,534	0	0	9,534	0	0	0	0
					0	9,534	0	0	9,534	0	0	0	0
					1,902,843	15,918,130	1,291	2,533,337	17,393,424	2,568,530	0	0	3,412,039
<b>Total Federal Awards</b>													

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**For the Year Ended September 30, 2013**

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<b>Texas Juvenile Probation Commission</b>													
Border Project	N/A		24,957		0	4,159	0	0	2,706	0	0	0	(1,453)
Border Project	N/A		25,184		2,635	25,184	0	0	22,424	0	125	0	0
Juvenile Probation-State Aid	N/A		2,367,797		0	394,633	0	0	163,507	0	0	0	(231,126)
Juvenile Probation-State Aid	N/A		2,584,851		230,539	2,584,851	231,743	0	2,279,101	166,928	211	139,815	0
Juvenile Justice Alternative Ed Prog12	N/A		0		(71,542)	(43,042)	(43,579)	0	8,500	(43,579)	0	0	0
JIAEP	N/A		670,000		0	445,876	365,655	0	445,876	365,655	0	0	0
JIAEP	N/A		550,000		0	0	19,789	45,299	126,629	45,299	0	0	106,840
Special Need/MHMB	N/A		107,163		0	17,861	0	0	9,759	0	0	0	(8,102)
Special Need/MHMB	N/A		107,163		7,510	107,163	0	0	99,653	0	0	0	0
Mental Health	N/A		272,648		0	45,441	0	0	3,853	0	0	0	(41,588)
Prevention & Intervention Demo	N/A		59,352		(8,395)	0	0	0	6,232	0	2,163	0	0
Prevention & Intervention Demo	N/A		126,924		11,528	126,924	0	0	112,252	0	3,144	0	0
Prevention & Intervention Demo	N/A		126,924		0	21,154	0	0	9,474	0	0	0	(11,680)
Commitment Reduction Program	N/A		252,743		0	42,124	0	0	18,455	0	0	0	(23,669)
Commitment Reduction Program	N/A		252,743		20,328	252,743	0	0	231,903	0	512	0	0
Title IV-E Program Reimbursement	N/A		OPEN		0	0	0	0	0	0	0	0	0
Title IV-E Program Reimbursement	N/A		OPEN		0	199,502	54,402	0	76,039	13,723	0	164,142	0
					192,603	4,204,573	628,010	45,299	3,616,363	548,026	6,155	303,957	(210,778)

**Texas Department of State Health Services**

TB/PC	2012-039046-001		264,920		0	69,459	0	0	0	0	0	0	0
TB/PC	2014-001428-00		296,358		0	0	0	0	14,082	0	0	0	14,082
TB/PC	2013-041086-002		264,920		0	202,496	0	0	243,225	0	0	0	40,729
CHS FEES	2012-039346-001		15,000		4,691	4,691	0	0	0	0	0	0	0
CHS-TITLE V	2014-044526-001		15,000	550	0	0	24	0	921	24	0	0	921
CHS FEES	2013-042489-001		15,000		0	14,050	557	0	15,259	557	0	0	1,209
CHS PRENATAL	2012-039365-001		100,000		13,480	13,480	0	0	0	0	0	0	0
TITLE V PRENATAL	2014-042438		37,986	6,500	0	276	276	0	5,393	276	0	0	5,117
CHS PRENATAL	2013-042438		100,000		0	65,932	6,594	0	76,317	6,594	0	0	10,385
TITLE V-B	2014-044179		160,000		0	0	0	0	8,952	0	0	0	8,952
SHS/CASE 2012	2013-41732		160,000		0	129,577	0	0	147,546	0	0	0	17,969
TITLE XFAMILY PLANNING	2012-038998		160,000		26,922	26,922	0	0	0	0	0	0	0
RLSS/LPHS	2012-040691-001		217,159		0	114,642	1,820	0	114,642	1,820	0	0	0
RLSS/LPHS	2014-000018-00		78,428		0	5,248	0	0	5,248	0	0	0	0
RLSS/LPHS	2013-041086		96,825		0	88,308	0	0	88,308	0	0	0	0
RLSS/LPHS	2012-039546-001		78,428		30,251	30,251	0	0	0	0	0	0	0
		N/A			144,803	765,332	9,271	0	719,893	9,271	0	0	99,364

**SF-State Criminal Justice Planning (421) Fund**  
Criminal Hist. Rep. Disposition of Cases N/A

			100,000		2,874	16,011	0	0	13,137	0	0	0	0
		2631401			2,874	16,011	0	0	13,137	0	0	0	0

**Texas Dept. of Motor Vehicles**  
**Texas Auto & Burglary Theft Prevention Authority**  
S. Tx Auto Theft Enf Task Force  
S. Tx Auto Theft Enf Task Force  
S. Tx Auto Theft Enf Task Force

			47,172		11,781	11,781	0	0	0	0	0	0	0
		SA-T01-10041-12	42,622		12,185	12,185	0	0	0	0	0	0	0
		SA-T01-10041-13	45,760		2,717	31,401	0	9,973	40,138	9,973	0	0	11,454

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**For the Year Ended September 30, 2013**

State Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	State Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2012	State Receipts/ Revenue Realized	Program Revenues	Grantee Contributions	State Disbursements/ Expenditures	Grantee Disbursements/ Expenditures	Reimb and/or Due to Other Governments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2013
S. Tx Auto Theft Enf Task Force DA		SA-T01-10041-13	40,000		1,823	39,346	0	6,798	38,177	6,798	0	0	654
S. Tx Auto Theft Enf Task Force DA		SA-T01-10041-14	54,837		0	0	0	0	2,846	0	0	0	2,846
S. Tx Auto Theft Enf Task Force TAX		SA-T01-10041-14	40,000		28,506	94,713	0	16,771	83,737	16,771	0	0	2,576
													17,530
<b>Arizona Attorney General's Office</b>													
Financial Asset Seizure Team	N/A		684,839		0	0	0	0	3,708	0	0	0	3,708
					0	0	0	0	3,708	0	0	0	3,708
<b>Texas Department of Public Safety</b>													
Local Border Security Program 13	LBPS-13		159,643		0	29,183	0	15,808	151,183	15,808	0	0	122,000
					0	29,183	0	15,808	151,183	15,808	0	0	122,000
<b>Texas Department of Public Safety</b>													
Anti-illegal Dumping Edu & Training	NA	13-21-G02	10,000		0	10,000	0	0	10,000	0	0	0	0
					0	10,000	0	0	10,000	0	0	0	0
<b>Texas Department of Transportation</b>													
Border Colonia Access Project (Proposition 2)Phase III			13,334,051		351,208	489,629	0	0	138,421	0	0	0	0
					351,208	489,629	0	0	138,421	0	0	0	0
<b>Texas Department of Rural Affairs</b>													
TDRA-DR		12-361-000-6127	7,623,901		0	0	0	0	7,796	0	0	0	7,796
					0	0	0	0	7,796	0	0	0	7,796
<b>Total State Awards</b>					\$719,994	\$5,599,441	\$637,281	\$77,878	\$4,734,238	\$589,876	\$6,155	\$303,937	\$39,620

CAMERON COUNTY, TEXAS  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS**  
For the Year Ended September 30, 2013

**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal/state awards includes the federal and state grant activity of Cameron County, Texas as the primary government, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used, in preparation of, the general purpose financial statements.



CAMERON COUNTY, TEXAS  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
 FEDERAL/STATE AWARDS**  
 Fiscal Year Ended September 30, 2013

**I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes        X   No
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes        X   None Reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes        X   No

Federal/State Awards

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes        X   No
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes        X   None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? \_\_\_\_\_ Yes        X   No

Identification of major programs:

CFDA Numbers

Name of Federal/State Program or Cluster

Federal –

15.668	CIAP-Administration
15.668	Nature Park
15.668	Beach Enhancement
15.668	Oil Spill Planning
15.668	CIPP Dune Restoration Phase I
15.668	CIPP Dune Restoration Phase II
15.668	Adolf Thomae Shoreline
93.069	Public Health Emergency Prep
93.069	Office of Border Health/CDC-PHEP BP11
93.889	Hospital Preparedness
95.001	Federal South Texas HIDTA

CAMERON COUNTY, TEXAS  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –**  
**FEDERAL/STATE AWARDS - CONTINUED**  
Fiscal Year Ended September 30, 2013

**I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS – CONTINUED**

Federal – Continued

<u>CFDA Numbers</u>	<u>Name of Federal/State Program or Cluster</u>
97.067	Operation Stone Garden III
97.067	Operation Stone Garden IV
97.067	Operation Stone Garden V

State –

TJPC-B	Border Project
TJPC-A	Juvenile Probation State Aid
TJPC-P	Juvenile Justice Alternative Ed Program
TJPC-M	Special Need/MHMB
TJPC-N	Mental Health
TJPC-S	Prevention and Intervention Demo
TJPC-C	Commitment Reduction Program
TJPC-E	Title IV- E Program Reimbursement

Dollar threshold used to distinguish between  
type A and type B federal programs

Type A \$521,803    Type B \$100,000

Auditee qualified as low-risk auditee?

  X   Yes           No

Dollar threshold used to distinguish type A  
and type B state programs

Type A \$300,000    Type B \$100,000

CAMERON COUNTY, TEXAS  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
FEDERAL/STATE AWARDS – CONTINUED**  
Fiscal Year Ended September 30, 2013

**II. FINANCIAL STATEMENT FINDINGS**

None noted which were required to be reported.

**III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL/STATE AWARDS**

None noted which were required to be reported.